United Nations ST/IC/2010/3

Secretariat

8 January 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for General Assembly and Conference Management

Subject: **Availability of official documents to Secretariat officials**

1. The purpose of the present circular is to inform the staff of changes regarding the availability, within the Secretariat, of printed copies of parliamentary documents, Secretary-General bulletins (ST/SGBs), administrative instructions (ST/AIs), information circulars (ST/ICs) and the *Journal of the United Nations*.

2. Effective January 2010, the distribution, within the Secretariat, of printed copies of United Nations documents will be discontinued. All documents will be available on the Official Document System (ODS), the iSeek home page and the United Nations website.

3. Turning the United Nations into a technologically efficient Organization is an important goal, which has been amplified by the commitment of the Secretary-General to reduce the Organization's carbon footprint, and by the exigencies of the capital master plan, which has resulted in the temporary relocation of staff members to various locations around New York City. Electronic versions of documents facilitate storage, retrieval and searching. They contain the same information as the paper versions but have extra electronic features, such as links to every resolution and document cited.

4. In the near future, staff members will be able to sign up for the electronic delivery of United Nations documents by sending their e-mail addresses to the Publishing Section of the Department for General Assembly and Conference Management at documents@un.org. An e-subscription service will be introduced through which staff can indicate which documents they would like to receive electronically.

5. Printed documents remain available for pick up at the Documents Counter. Requests can also be made by e-mail to msu.documentscounter@un.org.

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* The present circular, which will be in effect until further notice, supersedes ST/IC/2002/70 of 1 November 2002.

10-20457 (E) 110110

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United Nations ST/IC/2010/4

Secretariat

11 January 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Revised base salary scales for staff in the Professional and higher categories and staff in the Field Service category**

1. The General Assembly, in its resolution 64/231, approved a revised base salary scale for staff in the Professional and higher categories, effective 1 January 2010. The scale reflects the consolidation, on a no-loss/no-gain basis, of 3.04 multiplier points into the net base salaries in effect under the salary scale of 1 January 2009.

2. In accordance with the practice followed on the occasion of previous consolidations of multiplier points into net base salaries, upon implementation of the revised base salary scale, revised post adjustment indices and multipliers will be established by the International Civil Service Commission (ICSC) for all duty stations. Changes in post adjustment multipliers due after 1 January 2010 will be effected on the basis of the movement of the newly consolidated post adjustment indices.

3. In its sixteenth annual report to the General Assembly, for 1990, ICSC recommended, and the Secretary-General subsequently approved, that future adjustments of the base salary scale applicable to staff in the Field Service category should be made by reference to adjustments to the salary scale for staff in the Professional and higher categories (A/45/30, para. 270 (e)). Accordingly, the net base salary scale for staff in the Field Service category has also been revised, effective 1 January 2010, to reflect the consolidation of 3.04 multiplier points into net base salaries, as indicated in paragraph 1 above.

4. The revised base salary scales for staff in the Professional and higher categories and staff in the Field Service category, effective 1 January 2010, showing gross salaries and their net equivalents after application of staff assessment, are reproduced in annexes I and II to the present circular. The implementation of these scales will be reflected in the end-of-January 2010 payroll.

* The present circular, which cancels and supersedes ST/IC/2009/6, of 15 January 2009, will be in effect until further notice.

10-20594 (E) 150110

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Annex I

Salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment

(United States dollars)

Effective 1 January 2010

Level		*Steps*														
		I	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*	*XIV*	*XV*
USG	Gross	201 351														
	Net D	143 878														
	Net S	129 483														
ASG	Gross	183 022														
	Net D	131 964														
	Net S	119 499														
D-2	Gross	149 903	153 214 •	156 529 •	159 846 •	163 160 •	166 475 •									
	Net D	110 434	112 589	114 744	116 900	119 054	121 209									
	Net S	101 454	103 273	105 085	106 891	108 693	110 485									
D-1	Gross	137 021	139 804	142 581	145 365	148 149 •	150 972 •	153 885 •	156 794 •	159 703 •						
	Net D	101 674	103 567	105 455	107 348	109 241	111 132	113 025	114 916	116 807						
	Net S	93 979	95 623	97 264	98 900	100 534	102 164	103 787	105 410	107 028						
P-5	Gross	113 404	115 771	118 140	120 504	122 874	125 238	127 607	129 974	132 341	134 707	137 075 •	139 441 •	141 810 •		
	Net D	85 615	87 224	88 835	90 443	92 054	93 662	95 273	96 882	98 492	100 101	101 711	103 320	104 931		
	Net S	79 537	80 967	82 393	83 818	85 241	86 659	88 077	89 491	90 904	92 314	93 721	95 124	96 528		
P-4	Gross	92 907	95 064	97 221	99 378	101 626	103 909	106 196	108 478	110 763	113 044	115 331	117 612	119 897 •	122 182 •	124 468 •
	Net D	71 393	72 946	74 499	76 052	77 606	79 158	80 713	82 265	83 819	85 370	86 925	88 476	90 030	91 584	93 138
	Net S	66 482	67 897	69 311	70 720	72 130	73 539	74 946	76 351	77 754	79 157	80 558	81 958	83 357	84 755	86 151
P-3	Gross	75 972	77 968	79 967	81 961	83 960	85 956	87 951	89 951	91 947	93 943	95 943	97 936	99 936	102 044 •	104 157 •
	Net D	59 206	60 637	62 076	63 512	64 951	66 388	67 825	69 265	70 702	72 139	73 579	75 014	76 454	77 890	79 327
	Net S	55 259	56 581	57 906	59 227	60 551	61 871	63 192	64 517	65 837	67 159	68 477	69 796	71 112	72 431	73 749
P-2	Gross	61 919	63 707	65 492	67 279	69 065	70 850	72 638	74 419	76 208	77 996	79 779	81 568 •			
	Net D	49 082	50 369	51 654	52 941	54 227	55 512	56 799	58 082	59 370	60 657	61 941	63 229			
	Net S	46 037	47 205	48 368	49 534	50 698	51 864	53 049	54 230	55 417	56 600	57 781	58 967			
P-1	Gross	47 968	49 496	51 146	52 867	54 579	56 296	58 014	59 732	61 444	63 161					
	Net D	38 854	40 092	41 325	42 564	43 797	45 033	46 270	47 507	48 740	49 976					
	Net S	36 651	37 790	38 930	40 068	41 207	42 344	43 484	44 609	45 728	46 848					

D = Rate applicable to staff members with a dependent spouse or child.

S = Rate applicable to staff members with no dependent spouse or child.

• = The normal qualifying period for in-grade movement between consecutive steps is one year, except at those steps marked with an asterisk, for which a two-year period at the preceding step is required.

Annex II

Salary scale for the Field Service category showing annual gross salaries and net equivalents after application of staff assessment

(United States dollars)

Effective 1 January 2010

Level		*Steps*														
		I	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*	*XIV*	*XV*
												•	•			
FS-7	Gross	92 329	94 606	96 881	99 149	101 501	103 909	106 318	108 718	111 126	113 532	115 938	118 349			
	Net D	70 977	72 616	74 254	75 887	77 521	79 158	80 796	82 428	84 066	85 702	87 338	88 977			
	Net S	66 103	67 608	69 107	70 608	72 104	73 539	75 106	76 604	78 104	79 603	81 057	82 497			
												•	•			
FS-6	Gross	76 488	78 576	80 669	82 756	84 842	86 932	89 024	91 119	93 206	95 293	97 383	99 472			
	Net D	59 571	61 075	62 582	64 084	65 586	67 091	68 597	70 106	71 608	73 111	74 616	76 120			
	Net S	55 602	56 984	58 373	59 754	61 135	62 520	63 902	65 290	66 669	68 050	69 429	70 806			
FS-5	Gross	65 528	67 308	69 090	70 871	72 656	74 439	76 224	78 006	79 793	81 575	83 357	85 140	86 922		
	Net D	51 680	52 962	54 245	55 527	56 812	58 096	59 381	60 664	61 951	63 234	64 517	65 801	67 084		
	Net S	48 391	49 552	50 715	51 882	53 063	54 244	55 427	56 606	57 790	58 972	60 153	61 331	62 511		
															•	•
FS-4	Gross	57 199	58 683	60 163	61 642	63 122	64 597	66 076	67 560	69 039	70 519	71 999	73 432	74 960	76 438	77 918
	Net D	45 683	46 752	47 817	48 882	49 948	51 010	52 075	53 143	54 208	55 274	56 339	57 371	58 471	59 535	60 601
	Net S	42 944	43 927	44 891	45 856	46 821	47 786	48 747	49 719	50 682	51 647	52 626	53 577	54 588	55 568	56 545
															•	•
FS-3	Gross	49 920	51 185	52 439	53 696	54 951	56 214	57 474	58 729	59 990	61 242	62 501	63 763	65 022	66 281	67 536
	Net D	40 443	41 353	42 256	43 161	44 065	44 974	45 881	46 785	47 693	48 594	49 501	50 409	51 316	52 222	53 126
	Net S	38 116	38 952	39 786	40 621	41 454	42 290	43 125	43 955	44 776	45 593	46 420	47 240	48 063	48 882	49 702
												•	•			
FS-2	Gross	44 360	45 348	46 340	47 325	48 315	49 301	50 276	51 438	52 551	53 663	54 774	55 883			
	Net D	35 932	36 732	37 535	38 333	39 135	39 934	40 699	41 535	42 337	43 137	43 937	44 736			
	Net S	33 963	34 700	35 435	36 172	36 908	37 648	38 350	39 123	39 860	40 599	41 334	42 072			
FS-1	Gross	39 489	40 358	41 226	42 095	42 962	43 836	44 704	45 570	46 441	47 309					
	Net D	31 986	32 690	33 393	34 097	34 799	35 507	36 210	36 912	37 617	38 320					
	Net S	30 342	30 988	31 633	32 277	32 922	33 572	34 221	34 864	35 512	36 159					

D = Rate applicable to staff members with a dependent spouse or child.

S = Rate applicable to staff members with no dependent spouse or child.

• = The normal qualifying period for in-grade movement between consecutive steps is one year, except at those steps marked with an asterisk, for which a two-year period at the preceding step is required.

United Nations ST/IC/2010/5

Secretariat

12 January 2010

Information circular*

To: Members of delegations and staff

From: The Under-Secretary-General for Management

Subject: **First day of issue 5 February 2010: Coin and Flag stamps series and annual collection folders and Vienna special event sheet "Human trafficking"**

Commemorative Stamps

1. On 5 February 2010, the United Nations Postal Administration (UNPA) will continue its Coin and Flag series by releasing 24 new stamps in the denominations of $0.44, SwF 0.85 and €0.65. This is the fifth year of the stamp series representing the coins and flags of Member States of the United Nations. The series is expected to run for approximately eight years, until all 192 Member States are issued.

2. The United Nations Member States represented on the 2010 Coin and Flag stamp sheets are as follows:

$0.44 sheet: Bahamas, Guatemala, Honduras, Jamaica, Kuwait, Panama, Saint Lucia and Yemen;

SwF 0.85 sheet: Argentina, Brunei Darussalam, Equatorial Guinea, Lao People's Democratic Republic, Mauritania, Morocco, Seychelles and the Sudan;

€0.65 sheet: Azerbaijan, Bangladesh, Belarus, Jordan, Malta, Romania, Slovenia and Swaziland.

3. The three mini-sheets, consisting of two panes of four stamps, each accommodate eight different coins and flags and will be issued in the denominations of $0.44, SwF 0.85 and €0.65. (United States equivalents: SwF 0.85: $0.85 and €0.65: $0.98, subject to exchange rate fluctuation.)

* Expiration date of the present information circular: 5 May 2010.

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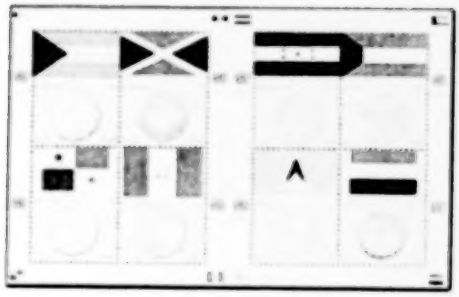
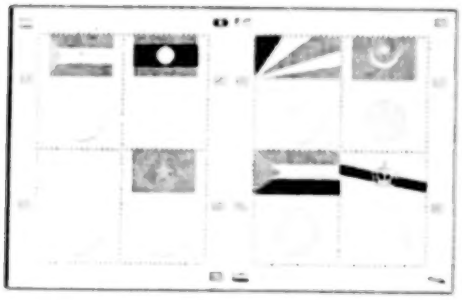
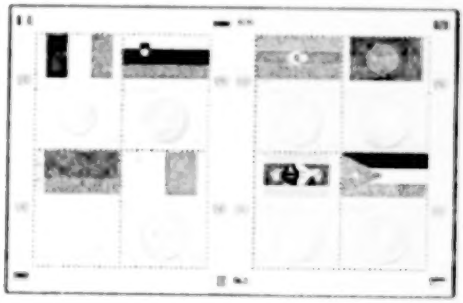


United States currency-denominated sheet



Swiss franc-denominated sheet



Euro-denominated sheet

4. As in the previous years' series, UNPA will continue to incorporate an ultraviolet luminescent security feature for the entire Coin and Flag stamp series.

5. For the duration of the series, a special collection folder containing one mint single stamp of each of the coin and flag stamps issued each year will be available. The folder is in trifold format and will consist of six panes of stamps and mounts.

Vienna special event sheet

6. On 5 February 2010, UNPA will issue a new special event sheet on the theme "Human trafficking". Human trafficking is a global problem whereby people are taken by improper means, such as force, fraud or deception, with the aim of exploiting them. Smuggling migrants involves the procurement for financial or other material benefit or illegal entry of a person into a country of which that person is not a national or resident. Virtually every country in the world is affected by these human trafficking crimes. The challenge for all countries is to target the criminals

who exploit desperate people and to protect and assist victims of trafficking and smuggled migrants, many of whom endure unimaginable hardships in their bid for a better life.

7. The sheet, in denominations of €0.65, features 10 stamps with images related to human trafficking. The tabs of the stamps contain the following logos: UNODC (United Nations Office on Drugs and Crime), Blue Heart Campaign against Human Trafficking, UN.GIFT (Global Initiative to Fight Human Trafficking); and Vienna Forum to Fight Human Trafficking, UN.GIFT.

General information

8. For the convenience of collectors, UNPA at Headquarters will provide prepared and cancelled New York first-day covers on the UNPA official first-day cachets **only**. Members of delegations and staff can obtain these items on Friday, 5 February, at the UNPA sales counter in the concourse of the General Assembly Building from 9 a.m. to 5 p.m.

9. First-day-of-issue cancellations can be obtained at a temporary United States Postal Service substation located outside the United Nations Bookshop in the concourse of the General Assembly Building from 9 a.m. to 5 p.m.

10. Please visit the UNPA stamp counter in the concourse of the General Assembly Building, which is open daily from 9 a.m. to 5 p.m. during weekdays and from 10 a.m. to 5 p.m. during weekends and holidays. The stamp counter is closed on weekends during the months of January and February.

11. Information on United Nations stamps can be accessed on the Internet at http://unstamps.un.org.

United Nations ST/IC/2010/6

Secretariat

25 January 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **2010 competitive examinations for Chinese-language translators, verbatim reporters and editors**

1. The purpose of the present information circular is to invite applications from staff members of the Secretariat at the P-3 level and below who wish to take one or more of the following competitive examinations for Chinese-language translators, verbatim reporters and editors in 2010, in accordance with the provisions of ST/AI/1998/7 and ST/AI/2000/1, as amended by ST/AI/2003/1:

(a) Competitive examination for Chinese-language translators;

(b) Competitive examination for Chinese-language verbatim reporters;

(c) Competitive examination for Chinese-language editors.

2. The competitive examinations for Chinese-language translators, verbatim reporters and editors will be held tentatively on **26, 27 and 28 May 2010** in Beijing, Geneva, New York and other locations, according to the number and location of qualified candidates convoked for the examinations. The purpose of the examinations is to establish rosters from which present and future vacancies for Chinese-language translators, verbatim reporters and editors will be filled. When vacancies arise in a service, successful candidates will be recruited from the roster for that service, subject to the requirements of the service in terms of expertise and language combinations.

3. The examinations are open to staff members of the United Nations at the P-3 level and below who meet the eligibility requirements, as well as qualified external candidates. Staff members from subsidiary organs of the United Nations and staff members whose service is limited to a particular organ, fund or programme of the United Nations or to special missions are considered external candidates for the purpose of these examinations. Such candidates, if successful, will be offered a new appointment with the United Nations subject to normal United Nations recruitment procedures and standards. Staff members who are successful and are selected for inclusion in one or more of the rosters will be assigned to fill vacancies

* Expiration date of the present information circular: 31 December 2010.

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for Chinese-language posts as they arise in the language services in New York, Geneva, Vienna, Nairobi and Bangkok. Assignments are subject to rotation and successful candidates may thereafter be called upon to serve at other United Nations duty stations according to the needs of the Organization. Successful candidates are expected to serve **a minimum of five years** in language posts. The assignment of staff members of the United Nations who are successful in the examinations and are selected to fill vacancies will be subject to the conditions set out in paragraphs 14 to 17 below.

4. Staff members of the Secretariat applying for the examination must:

(a) Have Chinese as their main language;[1]

(b) Have a perfect command of Chinese and an excellent knowledge of English. Knowledge of other official languages of the United Nations (Arabic, French, Russian or Spanish) will be regarded as an asset. The Board of Examiners, appointed by the Assistant Secretary-General for Human Resources Management, requires that candidates' claims to knowledge of official languages be supported by relevant documentation in their official status file. Staff members who have been enrolled in a United Nations language course in any of the languages claimed must have passed the United Nations language proficiency examination in that language. Candidates who have not attended the United Nations language courses in the languages claimed must substantiate their claims to knowledge of those languages. For that purpose, staff members should give a clear explanation on the P.11 or personal history profile (PHP) form of how they acquired their claimed knowledge of the languages, or attach to their application a photocopy of a diploma or a certificate from a language school;

(c) Hold at least a three-year first-level degree from a university or institution of equivalent status in which Chinese is the language of instruction;

(d) Have knowledge of word-processing programmes. Successful candidates must also pass the test for word-processing skills at the interview stage.

5. In order to meet the Organization's need to recruit staff for language posts who will serve for a reasonable period of time before reaching retirement age, staff members who do not serve on fixed-term appointments and who will have reached the age of 56 by the deadline for submission of applications (12 March 2010) will not be eligible to sit for the examination. There is no age limit for full-time staff members serving on fixed-term appointments.

6. The requirement of a degree from a university or institution of equivalent status stipulated in paragraph 4 (c) above may be waived for staff members who, in the judgement of the Board of Examiners, have adequate post-secondary education qualifications from a university or institution of equivalent status and adequate secondary education qualifications, in addition to five years of continuous service with the United Nations Secretariat by 31 December 1989.

7. As part of the application procedure, all candidates must submit with their applications a translation into Chinese of **all** the English passages attached to the application form.

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[1] "Main language" should be understood to be the language in which the candidate is best able to work. Candidates' claims to Chinese as their main language must be supported by relevant documentation in their official status file.

8. All applications will be reviewed by the Board of Examiners. In instances where a large number of applications are received, the Board reserves the right to admit to the examinations only the most qualified candidates based on a review of the qualifications that are over and above the minimum criteria set out in paragraph 4. Convoked candidates will be required to submit evidence of degrees, knowledge of languages and/or relevant experience prior to the interview. All applicants will be notified of the Board's decision in respect of their application. **The Board's decisions are final.**

9. The written examinations will consist of the following papers:

To be taken by candidates for the translation, verbatim reporting and editing examinations (26 May 2010)

Paper I: Translation into Chinese of a general text in English (one and a half hours). It should be noted that this paper is eliminatory for the Chinese-language translators and verbatim reporters and only candidates who are successful in this paper will have their other papers marked;

Paper II: Translation into English of a general text in Chinese (one and a half hours);

Paper III (optional for all candidates): Translation into Chinese of a text chosen by the candidate from a total of four texts, one in each of the following official United Nations languages: Arabic, French, Russian or Spanish (one hour). Although this paper is optional, the language abilities demonstrated will be considered in the overall evaluation of candidates.

To be taken by candidates for the translation examination (27 May 2010)

Paper IV: Translation into Chinese of a text in English, to be chosen by the candidate from a total of five specialized texts (economic, legal, social, political or scientific technical) (one and a half hours).

To be taken by candidates for the verbatim reporting examination (27 May 2010)

Paper V: Translation into Chinese of an English transcript of a speech delivered in another official language (one and a half hours).

To be taken by candidates for the editing examination (28 May 2010)

Paper VI: Editing of a general text in Chinese (two hours). It should be noted that this paper is eliminatory for editing candidates and only those who are successful in this paper will have their other papers marked;

Paper VII: Editing of a text in Chinese to bring it into line with a text edited in English (one and a half hours).

10. The use of a dictionary or any other reference material will **not** be permitted during the examinations. Similarly, candidates may not use personal computers to prepare their papers.

11. On the basis of the results of the written examination, the Board of Examiners will invite selected candidates to a competency-based interview. The Board will interview candidates to assess whether they possess the competencies required for

the position. Candidates may be required to take additional short tests at the time of the interview, including a sight translation test and a word-processing skills test. The interview is an integral part of the examination. Therefore, candidates who are invited for an interview **should not** assume that they will automatically be placed on the roster.

12. On the basis of the overall results of the examination, the Board will recommend to the Assistant Secretary-General for Human Resources Management the names of candidates who qualify for inclusion in the relevant roster. All candidates admitted to the examinations will be informed in writing of the Board's final recommendation in respect of their candidature. **The Board's recommendations are not subject to appeal.** The Board **does not** release individual scores or results. Candidates who have been successful in more than one examination and are appointed to a function will be eligible to transfer at a later stage to a different function for which they have also passed the examination.

13. Successful candidates who receive an offer of appointment are strongly encouraged to accept it, as declining may affect their prospects of receiving a subsequent offer.

14. Staff members selected to fill vacancies will be assigned as Chinese-language translators, verbatim reporters or editors for a trial period of two years. Staff members below the P-2 level or who are in the General Service category will receive a special post allowance to the P-2 level. Staff members at the P-2 and P-3 levels will be assigned at their respective levels. Successful candidates must be able to use computer work stations.

15. Successful candidates in translation assigned directly to duty stations away from Headquarters may be required to spend the first six months of their trial period in the corresponding service at Headquarters.

16. Staff members with a special post allowance to the P-2 level and those already at the P-2 level who complete the trial period successfully and are recommended by the Department for General Assembly and Conference Management and the Office of Human Resources Management may be promoted to the P-3 level. Staff members already at the P-3 level who complete the trial period successfully will be confirmed in their functions at the P-3 level. After two years of satisfactory service on a fixed-term appointment, the candidate will be considered for an appropriate, open-ended appointment. This means that the candidate will have to demonstrate within that time that he/she possesses the requisite qualifications to serve as a career staff member of the United Nations in order to receive such appointment. Staff members who do not complete the trial period successfully will be reassigned to posts at their previous levels and the special post allowance, if any, will be discontinued.

17. In accordance with the needs of the service/section, successful candidates may be called upon to work outside normal working hours, including weekends and holidays.

18. Staff members applying for the examinations should complete the attached form and submit it together with a copy of the P.11 or PHP form and the translation paper referred to in paragraph 7 above, **no later than 12 March 2010**, to:

2010 Competitive Examinations for Chinese-language Translators,
Verbatim Reporters and Editors
Examinations and Tests Section
Strategic Planning and Staffing Division
Office of Human Resources Management
New York, N.Y. 10017
Fax: 1 212 963 3683
E-mail: OHRM_exam@un.org

Applications received after the deadline will not be considered. To the extent possible, applicants are strongly encouraged to submit their applications early and by e-mail. **Incomplete applications, including those without the translation paper, will not be considered.**

19. In order to ensure receipt of all applications submitted by staff members from offices away from Headquarters, such staff members are requested to return their applications to the Examinations and Tests Section of the Office of Human Resources Management through the Chief Administrative Officer or Director of the United Nations Information Centre of their respective duty stations by **12 March 2010**, the deadline for receipt of applications in the Examinations and Tests Section.

Application (for staff members of the United Nations Secretariat only)

2010 competitive examinations for Chinese-language translators, verbatim reporters and editors

Index No. ☐☐☐☐☐☐

Last name ☐☐☐☐☐☐☐☐☐☐☐☐ Category ☐☐ Level ☐☐

First name ☐☐☐☐☐☐☐☐☐☐☐☐ Male ☐ Female ☐

Date of entry on duty Month ☐☐ Year ☐☐☐☐

Type of contract _____ Expiration date _____

Department/office _____ Duty station _____

Room No. _____ Tel. extension _____ Fax extension _____ E-mail _____

Have you taken this examination before? Yes ☐ Year ☐☐☐☐ No ☐

Have you taken another United Nations competitive examination? Yes ☐ Year ☐☐☐☐ No ☐

If yes, which examination(s)? _____

What is your main language?[a] ☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Have you taken any United Nations language proficiency examination? Yes ☐ Year ☐☐☐☐ No ☐

If yes, in which language/s?

Arabic ☐ Chinese ☐ English ☐ French ☐ Russian ☐ Spanish ☐

I will take the following exam (PLEASE TICK IN THE BOX)

Competitive examination for Chinese-language translators ☐

Competitive examination for Chinese-language verbatim reporters ☐

Competitive examination for Chinese-language editors ☐

[a] "Main language" should be understood to be the language in which the candidate is best able to work. Candidates' claims to Chinese as their main language must be supported by relevant documentation in their official status file.

Please submit an up-to-date P.11 or personal history profile (PHP) form and attach it to this application. Describe your educational background and work experience, giving dates and length of time, in the areas of verbatim reporting, editing and translation, if any.

Applications submitted without a P.11 or PHP form or without the translation paper referred to in paragraph 7 will NOT be considered.

I certify that the information I have provided above is correct to the best of my knowledge and belief.

Date _____ Signature _____

(When applying by e-mail, type the date and your name above.)

I have read information circular ST/IC/2010/6 and I understand that if I am successful in the 2010 competitive examinations for Chinese-language translators/verbatim reporters/editors and am recommended for inclusion in the roster, my assignment as a Chinese-language translator/verbatim reporter/editor will be subject to my acceptance of the conditions of service indicated in paragraphs 3 and 14 to 17 of the circular.

Date _____ Signature _____

(When applying by e-mail, type the date and your name above.)

Text to be translated into Chinese

You must translate *all* passages

Passage 1

Pulling a sickie is not something I'm prone to do. And, while I'd like to say I feel sick, I don't. Not unless prewedding nerves, last-minute jitters, and horrific amounts of stress count.

But nevertheless this morning, I decided I deserved a day off — hell, possibly even two — so I phoned in first thing, knowing that as bad a liar as I am, it would be far easier to lie to Penny, the receptionist, than to my boss.

I did think vaguely about doing something delicious for myself today, something I'd never normally do. Manicures, pedicures, facials, things like that. But of course guilt has managed to prevail, and even though I live nowhere near my office in trendy Soho, I still know, beyond a shadow of a doubt, that should I venture outside on the one day I'm pretending to be sick, someone from work will just happen to be at the end of my street.

So here I am. Watching dreadful daytime television on a cold January morning (although I did just manage to catch an item on "updos for weddings", which may turn out to be incredibly useful), eating my way through a packet of custard creams (my last chance before the wedding diet goes into full acceleration), and wondering whether there would be any chance of finding a masseuse — a proper one — to come to the house at the last minute to soothe the knots of tension away.

The problem with feeling guilty about pulling sickies, as I now discover, is that you end up too terrified to leave the house, and therefore waste the entire day. And of course the less you do, the less you want to do, so by two o'clock I'm bored, listless, and sleepy. Rather than taking the easy option and going back to bed, I decide to wake myself up with strong coffee, have a shower, and finally get dressed. (word count 324 words)

Passage 2

The number of counterfeit euro coins removed from circulation in 2009 decreased by 12% compared with the year before. The evolution per denomination, however, is contrasted. Where the number of 2-euro counterfeits decreased by almost 18%, the numbers for 50-cent and 1-euro continued to increase, by 9% and 8%, respectively. The 2-euro denomination remains by far the most counterfeited euro coin, representing almost 3 out of every 4 counterfeit euro coins.

The Commission considers that counterfeit euro coins are not, however, a significant cause of concern for the public. Indeed, the overall number is very small by comparison with the total number of around 15 billion genuine euro coins put into circulation of the three highest denominations, with a resulting ratio of 1 counterfeit for every 89 000 genuine coins. The number of detected counterfeits is also lower than the sum of counterfeit coins in the euro area countries before the introduction of the euro. These counterfeit coins, while increasingly sophisticated, should generally be rejected by properly adjusted vending and other coin-operated machines.

The evolution in the number of counterfeit euro coins removed from circulation reflects the efforts Member States are making to implement Commission Recommendation of 27 May 2005 concerning the authentication of euro coins. The take-up of these measures caused sharp increases of counterfeits removed from circulation in 2006 and 2007. However, efforts vary among Member States. The Commission therefore adopted on 11 September 2009 a proposal for a Regulation on the authentication of euro coins. The aim of this proposal is to implement such procedures EU-wide so as to fight effectively against euro coin counterfeiting. (word count 268)

Passage 3

The two-thirds rule has, in most cases appropriately distinguished between concentrations having Community relevance and those that do not. However, there are a small number of cases with potential cross-border effects in the Community. More generally, it is desirable that, independently of which authority is the reviewing agency, merger control across the EU ensures the protection of undistorted competition. The majority of stakeholders also have indicated that, generally, increased convergence of merger control rules at the national level and between the EU level and the national level of the like achieved in the antitrust field would be an important way to improve the effectiveness of the merger control system across the EU. (word count 112)

United Nations ST/IC/2010/7

Secretariat

22 January 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **2010 competitive examination for French-language translators/ précis-writers**

1. The purpose of the present information circular is to invite applications from staff members of the Secretariat at the P-3 level and below who wish to take the competitive examination for French-language translators/précis-writers in 2010, in accordance with the provisions of ST/AI/1998/7 and ST/AI/2000/1, as amended by ST/AI/2003/1.

2. The competitive examination for French-language translators/précis-writers will tentatively be held on **11 May 2010** in New York, Geneva and other locations, according to the number and location of qualified candidates convoked for the examination. The purpose of this examination is to establish a roster from which present and future vacancies for French-language translators/précis-writers will be filled. When vacancies occur, successful candidates will be recruited from the roster, subject to the requirements of the unit concerned in terms of expertise and language combination.

3. The examination is open to staff members of the United Nations at the P-3 level and below who meet the eligibility requirements, as well as qualified external candidates. Staff members from subsidiary organs of the United Nations and staff members whose service is limited to a particular organ, fund or programme of the United Nations or special missions are considered external candidates for the purpose of this examination. Such candidates, if successful in the examination, will be offered a new appointment with the United Nations, subject to normal United Nations recruitment procedures and standards. Staff members who are successful and are selected for inclusion in the roster will be assigned to fill vacancies for French-language translator/précis-writer posts as they occur in the language services in New York, Geneva, Vienna, Nairobi, Addis Ababa and Bangkok. Assignments are subject to rotation, and translators/précis-writers may thereafter be called upon to serve at other United Nations duty stations according to the needs of the Organization. Translators/précis-writers are expected to serve **a minimum of five years** in language posts. The assignment of staff members of the United Nations

* Expiration date of the present information circular: 31 December 2010.

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who are successful in the examination and are selected to fill vacancies will be subject to the conditions set out in paragraphs 14 to 17 below.

4. Staff members of the Secretariat applying for the examination must:

(a) Have French as their main language;[1]

(b) Have a perfect command of French and excellent knowledge of English and one of the other official languages of the United Nations (Arabic, Chinese, Russian or Spanish). The Board of Examiners, appointed by the Assistant Secretary-General for Human Resources Management, requires that candidates' claims to knowledge of official languages be supported by relevant documentation in their official status files. Staff members who have been enrolled in a United Nations language course in any of the languages claimed must have passed the United Nations language proficiency examination in that language. Candidates who have not attended the United Nations language courses in the languages claimed must substantiate their claims to knowledge of those languages. For that purpose, staff members should give a clear explanation on the P.11 or personal history profile (PHP) form of how they acquired their knowledge of the languages claimed;

(c) Hold at least a three-year first-level degree or an equivalent qualification from a university or institution of equivalent status in which French is the language of instruction or hold a university degree from a recognized school of translation;

(d) Have knowledge of word-processing programmes.

5. As an exception, for staff members who hold a university degree in law and do not have a third language, the requirement of an additional language may be waived by the Board of Examiners. In such cases, the candidates will be required to select the legal text as one of the specialized texts to be chosen (see para. 9 (d) below). They will also be required to translate a legal text during the period set aside for the translation of the second paper (see para. 9 (b) below).

6. In order to meet the Organization's need to recruit staff for language posts who will serve for a reasonable period of time before reaching retirement age, staff members who do not serve on 100-series appointments and who have reached their fifty-sixth birthday by the deadline for the submission of applications (26 March 2010) will not be eligible to sit for the examination. There is no age limit for full-time staff members serving on 100-series appointments.

7. The requirement of a degree or its equivalent from a university or institution of equivalent status, stipulated in paragraph 4 (c) above, may be waived for staff members who, in the judgement of the Board of Examiners, have adequate post-secondary educational qualifications from a university or institution of equivalent status and adequate secondary educational qualifications, in addition to five years of continuous service with the United Nations Secretariat by 31 December 1989.

8. All applicants should submit with their application a one-page essay in French explaining why they wish to work as a translator/précis-writer in the United Nations. All applications will be reviewed by the Board of Examiners. Should a large number of applications be received, the Board reserves the right to admit to

[1] "Main language" should be understood to be the language in which the candidate is best able to work. Candidates' claims to French as their main language must be supported by relevant documentation in their official status files.

the examination only those candidates determined to be most qualified on the basis of a review of the qualifications that are over and above the minimum criteria set out in paragraph 4 and an assessment of the language skills demonstrated in the application. Examinees will be required to submit evidence of degrees, knowledge of languages and/or relevant experience prior to the interview. All applicants will be notified of the Board's decision in respect of their application. **The Board's decisions are final.**

9. The written translation and précis-writing examination, which will tentatively be held on 11 May 2010, will consist of four papers:

(a) A translation into French of a general text in English (two and a half hours). It should be noted that this paper is eliminatory. Only candidates who are successful in this paper will have their other papers marked;

(b) A translation into French of a text chosen by the candidate from a total of four texts, one in each of the following official United Nations languages: Arabic, Chinese, Russian and Spanish. Alternatively, for candidates with a degree in law and no knowledge of a third language, translation into French of a legal text in English. Candidates with a legal degree and knowledge of a third language may opt for either the foreign language text or the legal text (one and a half hours);

(c) A summary in French of a text in French (one hour);

(d) A translation into French of one English text to be chosen by the candidate from a total of four specialized texts (economic, legal, social and political). Candidates with a degree in law and no knowledge of a third language must select the legal text (one and a half hours).

10. The use of a dictionary or any other reference material will **not** be permitted during the examination. Similarly, candidates may not use personal computers to prepare their papers.

11. On the basis of the results of the written examination, the Board of Examiners will invite selected examinees to a competency-based interview. The Board will interview each examinee to assess whether she or he possesses the competencies required for the position. Examinees may also be required to take additional short tests at the time of the interview (including a sight-translation test). The interview is an integral part of the examination. Therefore, examinees who are invited for an interview should not assume that they will be automatically placed on a roster or offered an assignment.

12. On the basis of the overall results of the examination, the Board will recommend to the Assistant Secretary-General for Human Resources Management the names of candidates who qualify for inclusion in the roster. All examinees will be informed in writing of the Board's final recommendation in respect of their candidature. **The Board's recommendations are not subject to appeal.** The Board **does not** release individual scores or results.

13. Successful candidates who receive an offer of appointment are expected to accept it.

14. Staff members selected to fill vacancies will be assigned as French-language translators/précis-writers for a trial period of two years. Staff members below the P-2 level or in the General Service category will receive a special post allowance to

the P-2 level. Staff members at the P-2 and P-3 levels will be assigned at their respective levels. Successful candidates are expected to be able to use computer workstations.

15. Successful candidates in translation assigned directly to duty stations away from Headquarters will normally be required to spend the first six months of their trial period in the corresponding service at Headquarters.

16. Staff members with a special post allowance to the P-2 level and those already at the P-2 level who successfully complete the trial period and are recommended by the Department for General Assembly and Conference Management and the Office of Human Resources Management may be promoted to the P-3 level. Staff members already at the P-3 level who successfully complete the trial period will be confirmed in their functions at the P-3 level. **After two years of satisfactory service on a fixed-term appointment, the candidate will be considered for an appropriate, open-ended appointment. This means that the candidate will have to demonstrate within that time that he or she possesses the requisite qualifications to serve as a career staff member of the United Nations in order to receive such an appointment.** Staff members who do not successfully complete the trial period will be reassigned to posts at their previous levels, and the special post allowance, if any, will be discontinued.

17. In accordance with the needs of the service/section, translators/précis-writers may be called upon to work outside normal working hours, including on weekends and holidays.

18. Staff members applying for the examination should complete the attached form and submit it, together with a copy of the P.11 or PHP form and the essay referred to in paragraph 8 above, no later than 26 March 2010, to:

2010 Competitive Examination for French-language Translators/Précis-Writers
Examinations and Tests Section
Strategic Planning and Staffing Division
Office of Human Resources Management
Room S-2590 C
United Nations Secretariat
New York, NY 10017
Fax No.: 1 212 963 3683
E-mail: OHRM_exam@un.org

Applications received after the deadline will not be considered. Applicants are strongly encouraged to submit their applications as early as possible. Applications may be sent by e-mail, fax or mail. Incomplete applications, including those without the essay, will **not** be considered.

19. In order to ensure the receipt of all applications submitted by staff members from offices away from Headquarters, such staff members are requested to return their applications to the Strategic Planning and Staffing Division of the Office of Human Resources Management through the Chief Administrative Officer or Director of the United Nations Information Centre of their respective duty stations by 26 March 2010, the deadline for the receipt of applications in the Examinations and Tests Section.

Please complete an up-to-date P.11 or PHP form and attach it to this application. Describe your educational background and work experience (giving dates and length of time) in the area of translation, if any. Applications submitted without a P.11 or PHP form or without the one-page essay in French referred to in paragraph 8 will NOT be considered.

I certify that the information I have provided above is correct to the best of my knowledge and belief.

Date _____ Signature _____

I have read information circular ST/IC/2010/7, and I understand that if I am successful in the 2010 competitive examination for French-language translators/ précis-writers and am recommended for inclusion in the roster, my assignment as a French-language translator/précis-writer will be subject to my acceptance of the conditions of service indicated in paragraphs 14 to 17 of that circular.

Date _____ Signature _____

United Nations ST IC 2010 8

Secretariat

25 January 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **2010 competitive examination for Russian-language translators/précis-writers**

1. The purpose of the present information circular is to invite applications from staff members of the Secretariat at the P-3 level and below who wish to take the 2010 competitive examination for Russian-language translators/précis-writers in accordance with the provisions of administrative instructions ST/AI/1998/7 and ST/AI/2000/1, as amended by administrative instruction ST/AI/2003/1.

2. The competitive examination for Russian-language translators précis-writers will tentatively be held on **21 April 2010** in New York, Geneva, Moscow and other locations, according to the number and location of qualified applicants invited to take the examination. The purpose of the examination is to establish a roster from which present and future vacancies for Russian-language translators précis-writers will be filled. When vacancies arise in a service, successful applicants will be recruited from the roster, subject to the requirements of the service in terms of subject-matter expertise and language combinations.

3. The examination is open to staff members of the United Nations at the P-3 level and below who meet the eligibility requirements and to qualified external applicants. Staff members from subsidiary organs of the United Nations and staff members whose service is limited to a particular organ, fund or programme of the United Nations or special missions are considered external applicants for the purpose of this examination. Successful candidates will be offered a new appointment with the United Nations subject to normal United Nations recruitment procedures and standards. Staff members who are successful and are selected for inclusion in the roster will be assigned to fill vacancies for Russian-language posts as they arise in the translation services sections units in New York, Vienna, Geneva, Nairobi or Bangkok. Assignments are subject to rotation (mobility) and successful candidates may thereafter be called upon to serve at other duty stations in Africa, Asia, Europe or at Headquarters, according to the needs of the Organization. Successful candidates are expected to serve **a minimum of five years** in language

* Expiration date of the present information circular: 31 December 2010.

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posts. The assignment of staff members of the United Nations who are successful in the examination and are selected to fill vacancies will be subject to the conditions set out in paragraphs 12 to 15 below.

4. Staff members of the Secretariat applying for the examination must:

(a) Have Russian as their main language;[1]

(b) Have a perfect command of Russian and an excellent knowledge of English and at least one of the other official languages of the United Nations (Arabic, Chinese, French or Spanish). The Board of Examiners, appointed by the Assistant Secretary-General for Human Resources Management, requires that applicants' claims to knowledge of official languages be supported by relevant documentation in their official status file. Staff members who have been enrolled in a United Nations language course in any of the languages claimed must have passed the United Nations language proficiency examination in that language. Applicants who have not attended the United Nations language courses in the languages claimed must substantiate their claims to knowledge of those languages. For that purpose, staff members should give a clear explanation on the P.11 or personal history profile (PHP) form of how they acquired their claimed knowledge of the languages;

(c) Hold at least a three-year, first-level degree from a university or institution of equivalent status at which Russian is the language of instruction or hold a university degree from a school of translation at which Russian is the language of instruction. On an exceptional basis, the Board of Examiners may authorize applicants whose degree has been obtained in an educational establishment where Russian is not the language of instruction to sit for the examination if there is sufficient evidence in the candidate's official status file, P.11 or PHP form of the required perfect command of the Russian language;

(d) Have knowledge of word-processing programmes.

5. In order to meet the Organization's need to recruit staff for language posts who will serve for a reasonable period of time before reaching retirement age, staff members who do not serve on a fixed-term appointment and who will have reached age 56 by the deadline for submission of applications, **5 March 2010**, will not be eligible to sit for the examination. There is no age limit for full-time staff members serving on fixed-term appointments.

6. The requirement for a degree or its equivalent from a university or institution of equivalent status mentioned in paragraph 4 (c) above may be waived for staff members who, in the judgement of the Board of Examiners, have adequate post-secondary education qualifications from a university or institution of equivalent status and adequate secondary education qualifications from an establishment at which the principal language of instruction is Russian, in addition to five years of continuous service with the Secretariat by 31 December 1989.

7. All applicants should submit with their application a one-page essay in Russian, explaining the reasons for their interest in taking this examination. All applications will be reviewed by the Board of Examiners. In instances where a large

[1] "Main language" should be understood to be the language in which the candidate is best able to work. Candidates' claims to Russian as their main language must be supported by relevant documentation in their official status file.

number of applications are received, the Board reserves the right to admit to the examination only the most qualified applicants based on a review of the qualifications that are over and above the minimum criteria set out in paragraph 4 above. Convoked applicants may be required to submit evidence of degrees, knowledge of languages and/or relevant experience prior to convocation. All applicants will be notified of the Board's decision in respect of their application. **The Board's decisions are final.**

8. The written examination, to be held tentatively on **21 April 2010**, will consist of four papers:

(a) Translation into Russian of a general text in English (two and a half hours, morning of 21 April 2010). It should be noted that this paper is eliminatory. Only candidates who are successful in this paper will have their other papers marked;

(b) Translation into Russian of one text chosen by the candidates from a total of four texts, one in each of the other official languages of the United Nations (Arabic, Chinese, French or Spanish) (one and a half hours, morning of 21 April 2010);

(c) Preparation of a summary in Russian of a text in English (one and a half hours, afternoon of 21 April 2010);

(d) Translation into Russian of one English text, to be chosen by the candidate from a total of three specialized texts (economic, legal, scientific/technical) (one and a half hours, afternoon of 21 April 2010).

9. The use of a dictionary or any other reference material will **not** be permitted during the examinations. In addition, cell phones and other electronic devices may not be brought into the examination room or used during the examination process.

10. On the basis of the results of each written examination, the Board of Examiners will invite selected candidates to a competency-based interview. The Board will interview each candidate to assess whether he or she possesses the competencies required for the position. Candidates may also be required to take some additional short tests at the time of the interview. The interview is an integral part of the examination. Therefore, candidates who are invited for an interview should **not** assume that they will automatically be offered an assignment. Successful candidates who receive an offer of appointment are strongly encouraged to accept it, as declining may affect their prospects of receiving a subsequent offer.

11. On the basis of the overall results of the examination, the Board will recommend to the Assistant Secretary-General for Human Resources Management the names of candidates who qualify for inclusion in the roster. All candidates admitted to the examination will be informed in writing of the Board's final recommendation in respect of their candidature. **The Board's recommendations are not subject to appeal.** The Board **does not** release individual scores/results.

12. Staff members selected to fill vacancies will be assigned as Russian-language translators/précis-writers for a trial period of two years. Staff members below the P-2 level or who are in the General Service category will receive a special post allowance to the P-2 level. Staff members at the P-2 and P-3 levels will be assigned at their respective levels. During the trial period, following on-the-job training if necessary, successful candidates who are recruited as translators/précis-writers

should be prepared to use a computer workstation, including for keyboarding and digital dictation of their translations.

13. Successful candidates in translation assigned directly to duty stations away from Headquarters will normally be required to spend the first six months of their trial period in the translation service at Headquarters.

14. Staff members with a special post allowance to the P-2 level and those already at the P-2 level who complete the trial period successfully and are recommended by the Department for General Assembly and Conference Management and the Office of Human Resources Management may be promoted to the P-3 level. Staff members already at the P-3 level who complete the trial period successfully will be confirmed in their functions at the P-3 level. After two years of satisfactory service on a fixed-term appointment, the candidate will be considered for an appropriate, open-ended appointment. This means that the candidate will have to demonstrate within that time that he she possesses the requisite qualifications to serve as a career staff member of the United Nations in order to receive such appointment. Staff members who do not complete the trial period successfully will be reassigned to a post at their previous level and the special post allowance, if any, will be discontinued.

15. In accordance with the needs of the services/sections/units concerned, successful candidates may be called upon to work outside normal working hours, including weekends and holidays.

16. Staff members applying for the examination should complete the attached form and submit it together with a copy of the P.11 or PHP form and the essay, mentioned in paragraph 7 above, **no later than 5 March 2010**, to:

2010 Competitive Examination for Russian-language Translators
Précis-Writers
Examinations and Tests Section
Strategic Planning and Staffing Division
Office of Human Resources Management
Room S-2575
United Nations Secretariat
New York, New York 10017
Fax No.: (212) 963 3683
E-mail: OHRM_exam@un.org

Applications may be sent by e-mail, facsimile or mail. To the extent possible, applicants are strongly encouraged to submit their applications early and, preferably, by e-mail or facsimile. Applications received after the aforementioned deadline will **not** be considered. Incomplete applications, including those without the essay, will **not** be considered either.

17. In order to ensure receipt of all applications submitted by staff members from offices away from Headquarters, such staff members are requested to return their applications to the Strategic Planning and Staffing Division of the Office of Human Resources Management through the Chief Administrative Officer or Director of the United Nations Information Centre of their respective duty stations by **5 March 2010**, the deadline for receipt of applications in the Examinations and Tests Section.

Application (for staff members of the United Nations Secretariat only)

2010 competitive examinations for Russian-language translators/précis-writers

Index No. | | | | | | |

Last name | | | | | | | | | | | | | Category | | Level | |

First name | | | | | | | | | | | | | Male | | Female | |

Date of entry on duty Month | | Year | | | | |

Type of contract _____ Expiration date _____

Department/office _____ Duty station _____

Room No. _____ Tel. extension _____ Fax extension _____ E-mail _____

Have you taken this examination before? Yes | | Year | | | | | No | |

Have you taken another United Nations competitive examination? Yes | | Year | | | | | No | |

If yes, which examination(s) _____

What is your main language?[a] | | | | | | | | | | | | | | | | |

Please submit an up-to-date P.11 or personal history profile (PHP) form and attach it to this application. Describe your educational background and work experience (giving dates and length of time), in the area of translation, if any.

Applications submitted without a P.11 or PHP form or without the one-page essay in Russian mentioned in paragraph 7 will NOT be considered.

I certify that the information I have provided above is correct to the best of my knowledge and belief.

Date _____ Signature _____

I have read information circular ST/IC/2010/8 and I understand that, if I am successful in the 2010 competitive examination for Russian-language translators précis-writers and am recommended for inclusion in the roster, my assignment as a Russian-language translator précis-writer will be subject to my acceptance of the conditions of service indicated in paragraphs 3 and 12 to 15 of the circular.

Date _____ Signature _____

[a] "Main language" should be understood to be the language in which the candidate is best able to work. Candidates' claims to Russian as their main language must be supported by relevant documentation in their official status files.

United Nations ST/IC/2010/9

Secretariat

5 February 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Rates of daily subsistence allowance in New York, Geneva and Vienna**

1. Pursuant to section 2.2 of administrative instruction ST/AI/1998/3, on the system of daily subsistence allowance, the purpose of the present circular is to inform the staff of the schedule of rates of daily subsistence allowance applicable to the above-mentioned duty stations and their effective dates, as set out in the annex to the present circular.

2. The schedule set out in the annex replaces the schedule contained in the annex to information circular ST/IC/2008/44 of 12 August 2008.

* The present circular, which cancels and supersedes information circular ST/IC/2008/44 of 12 August 2008, will be in effect until further notice.

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Annex

Rates of daily subsistence allowance at Headquarters, Geneva and Vienna

	Headquarters[a] (US$ per day)		Geneva[a] (Swf. per day)	Vienna (€ per day)
(i) *First 60 days*, consecutive or otherwise, at the temporary duty station, all staff:				
	First 30 days	*Next 30 days*		
Standard year-round rate	378	321	383	226
Special hotels, January-August[b]	451	383		
Special hotels, September-December[c]	530	451		
(ii) *During the next 60 days*, consecutive or otherwise, at the temporary duty station, all staff:				
Standard year-round rate	252		287	170
Special hotels, January-August[b]	301			
Special hotels, September-December[c]	353			
(iii) *After 120 days*, consecutive or otherwise, at the temporary duty station, all staff:				
Standard year-round rate	189		230	136
Special hotels, January-August[b]	226			
Special hotels, September-December[c]	265			

[a] Effective 1 January 2010

[b] The hotels in this category are the Affinia Shelburne, Courtyard New York Manhattan/Midtown East, Grand Hyatt, Kimberly, New York Helmsley, Roger Smith and San Carlos.

[c] The hotels in this category are the Affinia Shelburne, Beekman Tower, Courtyard New York Manhattan/Midtown East, Eastgate Tower, Grand Hyatt, Kimberly, Millennium UN Plaza, New York Helmsley, Roger Smith and San Carlos.

United Nations ST/IC/2010/10

Secretariat

28 January 2010

English only

Information circular*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: **Payment of 2009 income taxes**

Deadlines for submission of requests for reimbursement of 2009 taxes

Staff serving in the United States: 1 March 2010

Staff serving elsewhere: 1 April 2010

- **Copies of tax returns and related United Nations forms must be received by the Income Tax Unit of the Accounts Division by the above dates.**
- **Mail your submission by regular mail or special courier (e.g., DHL, FedEx, UPS) to the address indicated below.**
- **In-person submission may be made from 9.30 a.m. to 5 p.m. at the address noted below.**

Inquiries

United Nations
Income Tax Unit, Accounts Division, Room FF-300
304 East 45th Street, New York, NY 10017
Telephone: 212-963-2949; Fax: 212-963-1544
E-mail: tax@un.org
Internet: http://www.un.org/tax

In person or by phone:

1 to 15 April 2010:	9 a.m. to 5 p.m.	
At all other times:	Monday-Tuesday	1 p.m. to 4 p.m.
	Wednesday	9.30 a.m. to 4 p.m.
	Thursday-Friday	1 p.m. to 4 p.m.

- See "Announcements" on page 2.
- See "Frequently asked questions" on page 5.
- Use the checklist on page 37 to verify the completeness of your submission.

* Expiration date of the present circular: 31 December 2010.

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Note

The present information circular contains important information about the reimbursement of income taxes by the United Nations. Read it carefully and be sure that anybody who assists you in the preparation of your tax returns reads it also. You will be required to certify as to the accuracy of certain statements made in your request for reimbursement and to give consent to the Organization to obtain certain verifications directly from the Internal Revenue Service (IRS). This is explained fully in paragraphs 5 to 8 below. Please note in particular paragraph 7, which defines your responsibility for informing the Organization of any change in your tax liability or filing of amended tax returns for any reason.

Tax advice and tax forms. Staff members of the Income Tax Unit are not permitted to provide tax advice to staff members or to assist in the preparation of tax returns. Staff members who need detailed tax advice and/or tax forms should refer to www.un.org/tax website, which includes quick links to the Internet sites for IRS and state help services.

Announcements

- **United States income tax briefing sessions** will be conducted at New York Headquarters at the beginning of February 2010. Dates and venues will be announced through a broadcast message.
- **Self-employment tax**. All United States staff members who are liable to pay their share of self-employment tax on United Nations earnings are encouraged to enrol with the IRS Electronic Federal Tax Payment System (EFTPS) for their quarterly share of self-employment and other tax payments to the IRS.
- **Statement of taxable earnings**. United States taxpaying staff members' statements of taxable earnings will be sent to their individual e-mail addresses on record in the tax system. Staff members should contact the Income Tax Unit if they have not received their 2009 statements of taxable earnings via e-mail by 5 February 2010.
- **www.un.org/tax**. Please visit the enhanced website, which contains useful information to better understand the United Nations tax system.

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Most frequently asked questions on income taxes in the United Nations

The answers to the following most frequently asked questions are explained in detail in sections I through VII of the present tax information circular. Please note that this is not an exhaustive list, and therefore should not be used in lieu of the entire information circular.

1. What is the main purpose of the United Nations tax reimbursement system?

The United States does not exempt the United Nations earnings of its taxpayers from taxes. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position they would have been if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments (see paras. 3 and 4 of section I below).

2. What is staff assessment and how is it related to income taxes?

Staff assessment is **not** a withholding tax. It is an amount deducted from all United Nations staff members' gross pay according to the United Nations Staff Regulations and Rules, regardless of their nationality. As staff assessment is not a withholding tax, it cannot be reimbursed to staff members under any circumstances and it **cannot** be claimed as a deduction on United States income tax returns.

Staff assessment deductions are credited to the Tax Equalization Fund. Those Member States that do not impose income tax on United Nations earnings receive a portion of the Tax Equalization Fund as an offset against their assessments for the United Nations regular budget, peacekeeping and tribunal budgets. When staff members have to pay national income taxes on their United Nations earnings, they are reimbursed from the Tax Equalization Fund irrespective of the total amount of staff assessment deducted from their salaries.

3. Who is subject to United States income taxation on United Nations earnings?

United States citizens and permanent residents who have signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) are subject to United States income tax on their United Nations earnings (see para. 1 below). In addition, United States citizens serving in the United States are also subject to self-employment tax on their United Nations earnings. The United Nations reimburses those staff members who have to pay the United States income taxes due on their United Nations earnings as well as one half of the related self-employment taxes payable by United States citizens.

4. Who has to pay self-employment tax and what is a staff member's share?

Based on United States law, it is mandatory that all United States citizens serving in the United States pay self-employment tax on their United Nations earnings. United States citizens serving abroad who spend time on official duty in the United States are also subject to self-employment tax on the earnings for the period worked in the United States. The tax rate is 12.4 per cent of the Social Security wage base for Social Security plus 2.9 per cent on all wages for Medicare.

The Social Security wage base remains at $106,800 for 2010 and was $106,800 for 2009. The United Nations will normally reimburse one half of the self-employment tax due on United Nations taxable earnings, as calculated on IRS schedule SE; a United States staff member has to pay the other half (see paras. 57-64 below).

5. How does a staff member request (a) income tax advances and/or (b) income tax reimbursement from the United Nations?

(a) To request income tax advances, a staff member subject to income taxation should complete United Nations form F.65 and submit it together with a copy of his/her personnel action form to the Income Tax Unit (see paras. 5 (b) to 7 of section I below). United States permanent residents should also provide the personnel action form reflecting the date when they signed the waiver.

(b) To request tax reimbursement, a staff member must submit a photocopy of his/her complete set of income tax returns, together with properly completed forms F.65, F.65/A (if applicable) and F.243, to the Income Tax Unit. Staff members who have received tax advances must submit annual requests for tax reimbursement within the deadline for submission.

6. What are the deadlines for submitting requests for income tax reimbursements to the United Nations and filing with United States tax authorities?

The deadlines for submission of requests for 2009 income tax reimbursement to the United Nations are 1 March 2010 for staff serving in the United States and 1 April 2010 for staff serving elsewhere. The Income Tax Unit must receive the requests by these deadlines to allow adequate time for processing and reimbursement before the actual filing deadline with the tax authorities. The deadlines for filing 2009 income tax returns with the tax authorities are 15 April 2010 for taxpayers in the United States and 15 June 2010 for overseas taxpayers. Requests for income tax reimbursement submitted after the submission deadlines are handled on a first-come, first-served basis. It should be noted that there is a one-year limitation on filing a claim for tax reimbursement (see para. 20 below).

7. How does the United Nations calculate income tax reimbursements due to staff members?

Income tax reimbursements are made for the tax attributable to United Nations salary and emoluments. This tax is considered to be the difference between (a) the actual total tax payable for the year as shown in the copies of the tax return with the United Nations income (as shown on his/her statement of taxable earnings) **included**, and (b) the tax that would be payable if United Nations income were **excluded** from total income. Both calculations use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his/her tax returns to arrive at the taxable income. The deduction for exemptions and/or the limitation of itemized deductions that may result from including United Nations earnings in adjusted gross income is taken into consideration for the calculation of reimbursement of regular income tax or alternative minimum tax (see para. 27 below). To illustrate, assume that a staff member and his/her spouse working outside the United Nations filed as married filing jointly for 2009, had the following federal taxable income and were not subject to self-employment tax:

(i) Actual total tax payable on return		
United Nations earnings	$73,000	
Non-United Nations ordinary income	40,000	
Less: Deductions	(15,000)	
Less: Exemptions ($3,650x2)	(7,300)	
Taxable income	**$90,700**	
Federal tax	**$15,056**	**(A)**
(ii) Tax payable without United Nations income		
Non-United Nations ordinary income	40,000	
Less: Deductions	(15,000)	
Less: Exemptions ($3,650x2)	(7,300)	
Taxable income	**$17,700**	
Federal tax	**$1,824**	**(B)**

United Nations federal income tax reimbursement =	(A) - (B)	
=	$15,056 - $1,824	
=	**$13,232**	

8. What are estimated tax payments for?

The United Nations does not have a tax withholding system. Staff members who are liable to pay federal, state or municipal income taxes for 2010 are required to file, by 15 April 2010, a declaration of estimated tax on their estimated 2010 income, including salary and emoluments to be received from the United Nations. In order to avoid the penalty for underpayment of estimated taxes for 2010, staff members, in most circumstances, will be required to pay in four equal instalments as estimates of their 2010 federal tax the lesser of: (a) 100 per cent of their actual 2009 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2010 tax liability (including the self-employment tax), due on 15 April 2010, 15 June 2010, 15 September 2010 and 18 January 2011.

Federal and New York State tax advances are paid directly to the IRS and New York State by the United Nations for credit to the taxpayer's individual account as estimated tax payments. In exceptional cases where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

Any advance for Washington, D.C., Virginia or Maryland State estimated taxes will be made by cheque payable to staff members, who should either endorse the cheques and send them promptly to the appropriate state tax authority or deposit the cheques in their personal bank accounts and issue their own cheques to pay for the estimated tax.

It is the responsibility of staff members to include on their estimated tax forms their share of self-employment tax, if applicable, and estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon.

9. What should a staff member do with United Nations tax cheques payable to the tax authorities?

A staff member should forward any United Nations tax cheques made payable to the respective tax authorities to the appropriate addresses of the tax authorities. A staff member **should not**, under any circumstances, **cash or deposit** any United Nations tax cheques payable to the tax authority into his/her bank account.

10. What happens if the staff member pays the balance due or estimated tax advances before receiving United Nations tax cheques?

If a staff member pays the balance due or estimated tax advances before receiving United Nations tax cheques, he/she should return to the Income Tax Unit the United Nations cheques payable to the tax authorities, together with proof that he/she paid the tax authorities (such as copies of his/her cancelled personal cheques). The Tax Unit will then reissue the United Nations tax cheques, payable to his/her name. At times, tax reimbursement cheques made directly payable to a staff member may also be issued when the amount that a staff member paid to the IRS is larger than the total tax due on his/her outside income. Only tax cheques issued with the staff member's name as the sole payee may be cashed or deposited into his/her bank account.

11. Who gets the tax refund that a staff member receives from the tax authorities?

Entitlement to tax refunds is dependent upon who overpays the tax authorities. A staff member may retain the tax refund that he/she receives from the tax authorities if he/she has more withholding tax on his/her non-United Nations income than his/her tax liabilities or if he/she overpays the tax authorities on the non-United Nations earnings. If the United Nations overpays the estimated income tax advances related to a staff member, the overpayment amount will be indicated on a transmittal statement to the staff member after the staff member's income tax reimbursement claim is settled. The United Nations treats these overpayments as prepayments of tax advances for the subsequent year. Staff members who continue to be subject to United States income taxes on United Nations earnings should indicate on their tax returns that the tax overpayment should be applied to the following year's estimated taxes. Separated staff members should return the United Nations portion of tax refunds to the Organization.

12. Who pays the penalties and interest imposed by tax authorities?

As the responsibility for filing complete, correct and timely tax returns is that of the individual taxpayers, the United Nations will not reimburse staff members for penalties and/or interest imposed by tax authorities on their United Nations earnings except if: (a) the delays are attributable to the Organization; or (b) the penalties or interest are the result of written instructions given by the United Nations. Under certain conditions, staff members serving outside the United States may also be reimbursed for penalties and interest (see para. 68 below). The United Nations **will not** pay any late-filing penalties under any circumstances. Staff members are, therefore, advised to file the appropriate extension forms with tax authorities before the deadline for filing.

13. What action is taken by the United Nations Income Tax Unit if a staff member makes an error in his/her tax returns?

If the Income Tax Unit, in the course of processing a staff member's request for reimbursements, determines that there is an error, it will issue to the staff member a written notice of corrections to be made to the tax return(s) by the staff member. Staff members are required to acknowledge and certify that they have made the appropriate changes on their tax returns submitted to the tax authorities, and to return the certified correction notification, together with a copy of the corrected tax forms, to the Income Tax Unit. Staff members **should not**, however, rely on the Income Tax Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

It should be noted that, by completing United Nations form F.243 (Consent for the Internal Revenue Service to disclose tax return information to the United Nations), a staff member authorizes the IRS to disclose to the United Nations tax information and estimated tax payments regarding his/her federal income tax account(s) for the particular tax years if and when the United Nations requests this information. The tax information is used only to ascertain that the staff member who submits photocopies of his/her income tax returns to the Income Tax Unit also files the same income tax returns with the IRS. It does not imply that the staff member's federal income tax returns are completely correct and accepted by the IRS. Nor does it imply that the United Nations is obligated to verify the validity of each claim submitted to the Income Tax Unit with the tax authorities.

14. Under what circumstances can a married staff member file separately?

Generally, if a married staff member is not receiving dependency benefits for his/her spouse, he or she can elect to file separately. If the staff member uses itemized deductions which are less than the standard deduction, the United Nations will calculate the reimbursement using the standard deduction. If a staff member files separately while receiving dependency benefits for his/her spouse, the United Nations reimbursement of income taxes will be calculated as if he/she is filing a joint return with the spouse (see para. 12 below).

15. Does a staff member have to claim dependants for whom he or she receives dependency benefits from the United Nations?

A staff member who has received United Nations dependency benefits for his/her spouse, children or relatives residing in the United States is required to claim the appropriate exemptions for the dependants, or provide acceptable written explanation as to the reason for not doing so (see para. 14 below).

16. Should a staff member submit a copy of his/her income tax return to the United Nations Income Tax Unit if he/she is stationed abroad and does not have any federal tax due in respect of United Nations earnings?

It is advisable for the staff member to submit a photocopy of his/her income tax return to the Income Tax Unit, even if he/she fully qualifies under the foreign earned income exclusion and may not have any tax liabilities. It provides a continuous record for his/her tax file and, in instances of subsequent amendments, he/she can submit an amended return to the Income Tax Unit for reimbursement.

I. Introduction

1. A staff member who is a United States citizen or a permanent resident ("green card" holder) who has signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) is subject to income taxation by the United States on his or her earnings from the United Nations (see ST/AI/1998/1). According to the United States Immigration and Nationality Act of 1952, the waiver should be signed within 10 days of receiving notification of admission for permanent residence or joining the Organization. Staff members must obtain the approval from their human resources office (Office of Human Resources Management, New York, for all United Nations staff members) in writing before signing the waiver. The main criterion for determination by the United Nations of entitlement to reimbursement of income taxes is the staff member's nationality and/or resident status registered with the United Nations, regardless of the staff member's official nationality. It is the staff member's **personal responsibility** to ascertain and meet his or her legal obligations, if any, arising under United States federal, state and municipal income tax laws.

2. A staff member who is liable for such taxes for 2009 and/or 2010 and who wishes to claim reimbursement from the United Nations may apply for reimbursement of such taxes in accordance with the procedures set out in the present information circular.

II. United Nations policies on income tax reimbursement

A. Rationale for reimbursement of taxes levied on United Nations income

3. Most Member States, by acceding to section 18 (b) of the Convention on the Privileges and Immunities of the United Nations, have exempted United Nations staff members from national taxation of their official emoluments. A few Member States have not done so, and staff members from those Member States may thus be required to pay taxes on their United Nations income. In the interest of equity, the General Assembly established a system to reimburse income taxes to those United Nations staff members who are required to pay taxes in respect of salaries or other emoluments they receive from the United Nations.

4. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position they would have been in if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments. United Nations staff regulation 3.3 (f) (i) stipulates that in no case shall the reimbursement by the United Nations exceed the final income taxes actually paid and payable in respect of a staff member's United Nations income.

B. Requirements for applications for reimbursement or for advances to pay estimated taxes

5. Staff members must submit to the Income Tax Unit, Room FF-300, the following:

(a) For reimbursement of 2009 federal, state or municipal taxes:

(i) A request for settlement of income taxes (United Nations form F.65 plus form F.65/A, if applicable);

(ii) A consent for the IRS to disclose certain tax return information to the United Nations (United Nations form F.243);

(iii) True, complete and signed copies of the relevant income tax returns and supporting information for the tax year for which reimbursement is requested, including a copy of the statement of taxable earnings;

(iv) For states other than New York, New Jersey, Connecticut, Washington, D.C., Maryland and Virginia, or for municipal authorities other than New York City or Yonkers, the tax rates and relevant instructions issued by the tax authority must be attached to the application.

(b) For advances to pay 2010 estimated taxes: a request for 2010 income tax advances (United Nations form F.65 plus form F.65/A, if applicable).

6. All applicable spaces on forms F.65, F.65/A and F.243 must be filled in completely. The Income Tax Unit relies on such information, such as home address, e-mail address, office location and telephone extension, in order to facilitate communication with staff members. Information regarding form F.65 can be found at the back of the form that is included in the present circular. Every United States tax-paying staff member is required to read it carefully for successful completion of the form. Instructions are also included at the beginning of forms F.65, F.65/A and F.243.

Form F.65

7. By submitting form F.65, staff members authorize the United Nations to make federal and state tax advance deposits on their behalf. In signing form F.65, staff members certify and undertake very specific obligations listed on the form (see p. 32) as a condition of receiving reimbursements or advances. Failure to adhere to these obligations may result in: (a) suspension of issuance of further tax reimbursements; (b) recovery of amounts already advanced and/or paid; and (c) possible disciplinary action.

Form F.243

8. In completing and signing form F.243, a staff member consents to authorize the IRS to disclose certain tax information to the United Nations for verifying actual income taxes paid to the United States. This consent may be revoked within 75 days of signature; however, if consent is revoked, the staff member must immediately repay to the United Nations the entire amount of any tax reimbursements and advances for all the tax years to which the revocation applies. If repayment of any tax reimbursements and advances is not made promptly, these amounts may be deducted, pursuant to staff rule 103.18, from future payments by the Organization of

salaries and other emoluments, including separation entitlements, and disciplinary action may also be taken as appropriate. Normally the completion of one form F.243 at the time of application for reimbursement will be sufficient for the whole year, however, staff members may be required to complete and sign another form F.243 at any time during the year if the original form F.243 is not deemed to be acceptable by the IRS.

IRS requirements regarding form F.243

9. Form F.243 must be filed with no changes or alterations except as specified in the directions at the bottom of that form, and must be submitted with an original signature. Faxed copies of completed form F.243 are not acceptable, because they do not have an original signature. The use of correction fluid or any subsequent corrections to form F.243 are not permitted. Form F.243 must be completed in ink and is not acceptable in pencil. Please adhere to the standard **United States** dating format, of **month/day/year**, e.g., 06/15/2010, and not the normal United Nations format when completing form F.243. The IRS will not accept form F.243 if it does not follow the standard United States dating format. If you are filing a joint return, your spouse's Social Security number must be on form F.243, whether your spouse is a staff member or not.

10. Any changes to form F.243 or non-adherence to the above requirements will result in the return of the tax reimbursement claim to the staff member and or delays in the processing of the claim. In cases where a staff member has filed a claim for reimbursement of income taxes that must be returned by the Income Tax Unit because of an error or some other deficiency, the staff member will receive a notice of correction. If the staff member fails to respond to the notice of correction in a timely manner, there may be substantial delays in processing the reimbursement request, for which the United Nations will not accept any responsibility.

C. Obligation to minimize tax liability

11. In order to minimize the burden on the Tax Equalization Fund, of which the Secretary-General is the trustee, and on voluntary funds from which tax reimbursements may be made, a staff member claiming reimbursement is required to make maximum use of all adjustments to income, deductions and exemptions in order to minimize his or her tax liability. In claiming a reimbursement from the United Nations in form F.65, a staff member, inter alia, certifies and agrees that he or she will minimize his or her taxes.

12. For married staff members, the filing of joint tax returns in most cases results in a lower tax liability, both for the staff member and for the United Nations. Married staff members who are both United States taxpayers must use "married filing jointly" status when filing their 2009 income tax returns. In addition, staff members who receive dependency benefits from the United Nations for their spouse **must** also file jointly. If (a) tax return(s) with filing status other than "married filing jointly" is/are submitted by a staff member in receipt of dependency benefits for a spouse, the final reimbursement of income taxes will be calculated using the greater of the standard deduction for married filing jointly for the tax year in question or the actual amount of the itemized deductions claimed. The "married filing jointly" tax rate will be used to calculate the taxes due. Filing of joint federal returns by citizens

and resident aliens with spouses who are non-resident aliens is permitted. New York State income tax laws require that taxpayers who file joint federal returns must, with very few exceptions, file joint New York State returns.

13. Staff members are required to itemize deductions if these would exceed the standard deductions allowable. Staff members should refer to the specific instructions issued by the tax authorities for items allowed as deductions. If a staff member does not itemize deductions and it is determined by the United Nations that itemizing deductions would result in a lower tax, the tax returns will be returned to the staff member as **incomplete**, and he or she will be required to resubmit the returns with an itemized deduction schedule.

14. Staff members who have received United Nations dependency benefits for their relatives residing in the United States are required to claim the appropriate exemptions for the dependants, or provide an acceptable written explanation as to the reason for not doing so. Staff members who received dependency allowances for secondary dependants must claim the exemptions or provide an acceptable written explanation as to the reason for not doing so.

D. Issuance of tax cheques by the United Nations

15. Cheques issued as the final settlement or as advances for federal or state or municipal income tax liabilities attributable to United Nations earnings are made payable to the income tax authority. The staff member must forward any such cheques immediately to the appropriate tax authority. Cheques payable to a tax authority must **never**, under any circumstances, be deposited into a personal account.

16. **Failure to forward cheques made payable to the tax authorities promptly to the appropriate tax authorities may result in the suspension of the issuance of future tax payments. Depositing a cheque made payable to a tax authority into a personal account may result in the suspension of the issuance of future tax payments, recovery of amounts already advanced and/or paid and possible disciplinary action.**

17. An exception to the United Nations procedure of issuing cheques payable to the tax authorities will be made only if the staff member provides proof that full payment of income taxes has already been made at the time the claim is submitted. Proof of payment means copies of both sides of cancelled cheques made payable to the tax authorities or certified transcripts of taxpayer accounts. When a staff member provides such proof of prior payment at the time of submission of his or her claim, a cheque payable to the staff member will be issued. Any claims for reimbursement of income taxes that request a cheque made payable to the staff member but do not provide acceptable proof of payment will not be honoured.

18. The tax authorities require each taxpayer to enter his or her Social Security number on each cheque so that the tax authority can credit the cheque to the proper account. Staff members should verify that the Social Security number printed on the face of each tax cheque is correct. Married staff members should always write their own Social Security number on any cheque issued by the United Nations and not the Social Security number of their spouse. Staff members are urged to keep a record of the number of each tax cheque received from the United Nations. Copies of

cancelled cheques can be obtained by providing the United Nations with the actual **cheque numbers**, together with an acceptable justification for the request.

19. Tax cheques are generally issued approximately two weeks before the estimated tax payment and annual tax filing due dates. Staff members who expect to be on official travel or leave on the date that tax cheques are expected to be issued should make prior arrangements with their executive officers, so that they can send their cheques to the appropriate tax authorities before the due date. It is not possible for the Income Tax Unit to accommodate requests for early issuance of cheques.

E. Limitation on retroactivity of claims for reimbursement of taxes

20. The reimbursement of income taxes shall be deemed to be claimable by staff members on the last date on which their return for a particular year must be filed with the tax authority, without any extension of time for filing other than the automatic extension for staff serving abroad. In accordance with staff rule 103.15, no claims for reimbursement of taxes will be entertained beyond one year after that date, unless the United Nations accepts that there are extenuating circumstances. In such cases, a staff member may request that the time limit in staff rule 103.15 be waived, and support such a request with a written explanation for the delay. Staff members will be required to submit sufficient documentary proof of the actual tax returns filed with the respective tax authorities.

F. Policy regarding interest and penalties imposed by tax authorities

21. As the responsibility for filing complete, correct and timely tax returns and estimated tax payments with any amounts due is that of the individual taxpayer, the United Nations will not reimburse staff members for interest or penalties imposed by tax authorities on their United Nations earnings. There are three exceptions to this rule. The United Nations may reimburse late-payment and/or underpayment interest and penalty charges which arise from: (a) delays or incorrect written instructions or incorrect earnings data which are acknowledged by the United Nations as being the responsibility of the Organization; (b) extensions for staff members serving the United Nations outside the United States; or (c) underpayment of tax advances by the United Nations under the provisions of paragraph 51 (c), (d) and (e) below. The United Nations will not pay any late filing penalties under any circumstances.

G. Income tax assistance, inquiries and forms

22. Neither the United Nations nor the United Nations Joint Staff Pension Fund can (a) provide advice or assistance to staff members on tax matters other than in relation to the treatment of taxable United Nations earnings included in the Statement of Taxable Earnings, or (b) communicate directly with tax authorities on a staff member's behalf. **Under the provisions of staff regulation 1.2, staff members are not permitted to provide assistance in income tax matters to other staff members for remuneration without the prior approval of the Secretary-General.**

23. Should advice be needed on aspects of income tax returns not related to the United Nations, staff members should consult the appropriate income tax authorities or tax preparation services. Staff members may wish to obtain a free copy of publication 17, entitled "Your Federal Income Tax (For Individuals)", which is issued annually by the IRS. Specific contact information on all general tax matters may be obtained by accessing the www.un.org/tax website.

24. Most forms required for filing federal and state returns are available from libraries, post offices and specialized government Internet sites. The Income Tax Unit will attempt to maintain a limited supply of a few basic forms outside room FF-300. These will be available to staff members on a first-come, first-served basis; however, most tax forms will have to be obtained directly from the appropriate tax authorities. Information about obtaining tax forms can be found by accessing the www.un.org/tax website.

H. Office to which settlement claims are to be submitted

25. All staff members requesting reimbursement of income taxes for the calendar year 2009 should submit completed applications to the Income Tax Unit of the Accounts Division, Room FF-300. The client-service area is open daily for income tax inquiries from 1 p.m. to 4 p.m., except on Wednesday, when it is open from 9.30 a.m. to 4 p.m. During the period from 1 to 15 April 2010, the client-service area will be open for tax inquiries from 9 a.m. to 5 p.m. Inquiries may also be made by telephone ((212) 963-2949), fax ((212) 963-1544) or e-mail (tax@un.org). Staff members outside the United States who need more information or assistance may contact the Income Tax Unit by e-mail, telephone, fax, letter or through the Internet (www.un.org/tax).

III. Procedures for reimbursement of federal, state and municipal income taxes for calendar year 2009

A. Computation of reimbursement

26. The method of computing the federal, state and municipal taxes payable on United Nations earnings and, thus, the amount that the United Nations will reimburse to a staff member is as follows: the tax attributable to United Nations salary and emoluments is considered to be the **difference** between: (a) the total tax payable for the year as shown in the copies of the tax return submitted by the staff member with United Nations income (as shown on the statement of taxable earnings) **included**, and (b) the tax that would be payable if United Nations income were **excluded** from total income. The taxable amount of pension withdrawal settlement shown on the statement of taxable earnings for staff members who joined the Organization after 31 December 1979 will be treated as non-United Nations income in accordance with General Assembly resolution 34/165 (see para. 93 below).

27. Both calculations (a) and (b) in paragraph 26 above use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his or her tax return(s) to arrive at taxable income. The limitation of itemized deductions and/or the deduction for exemptions that result(s) from

including United Nations earnings in adjusted gross income is taken into consideration for the calculation of reimbursement of regular income tax or alternative minimum tax. The adjustment to income for one half of the self-employment tax (see para. 60 below) is considered to be an adjustment to United Nations income to the extent that this self-employment tax is attributable to United Nations income. Additional deductions such as moving expenses may also reduce the United Nations income used in the calculation noted in paragraph 26 above. All tax credits available on the actual tax returns with United Nations income, such as education credits, child tax credit, child and dependant care credit, elderly and disabled credit, foreign tax credit, New York City school tax credit and various state and city tax credits, are also applied to reduce the total income tax liability without United Nations income, which does not affect the calculations noted in paragraph 26 above.

B. Statement of taxable earnings

28. A staff member who is subject to United States taxes will receive a detailed statement of his or her United Nations taxable earnings for 2009 through his/her e-mail address on record in the tax system. The statement will be issued by 29 January 2010.

29. A staff member who is required to file a United States federal income tax return and who was payrolled at any time in 2009 by the Economic Commission for Africa, the Economic Commission for Latin America and the Caribbean, the Economic and Social Commission for Asia and the Pacific, the Economic and Social Commission for Western Asia, the United Nations Office at Nairobi, the United Nations Office at Geneva, the United Nations Office at Vienna, the Office of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East or the International Tribunals and International Court of Justice in The Hague will also receive a statement of his/her United Nations taxable earnings directly from the Income Tax Unit through his/her e-mail address and may obtain a copy from the finance office at that location. Staff members who were on the payrolls of more than one office during 2009 should receive a separate statement of taxable earnings from each office. Their total United Nations taxable income is the sum total from all such statements.

30. Staff members should note that at the bottom of the statement of taxable earnings there is a paragraph which explains that, since remuneration from an international organization is not subject to withholding, the United Nations is exempt from issuing a wage and tax statement (IRS form W-2) per se. While it is not a requirement of the IRS or state/local tax authorities, staff members may wish to attach a copy of the United Nations statement of taxable earnings to the income tax returns that they file with the appropriate tax authorities. A copy of the statement(s) of taxable earnings must be attached to the copy of the returns included with the request for reimbursement of taxes.

31. The following types of payments made by the United Nations to staff members during the calendar year 2009 are included in the statement of taxable earnings for 2009:

(a) Gross salary (before the deduction of staff assessment);

(b) Overtime, compensatory time and night differential;

(c) Post adjustment;

(d) Dependency allowance;

(e) Language allowance;

(f) Mobility and hardship allowance (including hazard pay, where applicable);

(g) Representation allowance;

(h) Education grant;

(i) Assignment grant;

(j) Travel on appointment and/or separation;

(k) Removal of personal household effects and goods;

(l) Home leave travel;

(m) Rental subsidy;

(n) Termination indemnity and compensation in lieu of notice;

(o) Commutation of accrued annual leave paid at separation;

(p) Family visit travel;

(q) Repatriation grant;

(r) Death benefits;

(s) Education grant travel;

(t) Travel time;

(u) Recruitment allowance;

(v) Relocation grant;

(w) Personal transitional allowance.

The taxable portion of a partial or full distribution received from the United Nations Joint Staff Pension Fund (see paras. 91-93 below), along with any other taxable separation payments, will also be included in the statement; however, the taxable amount of the pension distribution is not considered as United Nations income eligible for tax reimbursement for those staff members who joined the Organization after 31 December 1979. United Nations daily subsistence allowance (DSA) and mission subsistence allowance (MSA) are not taxable earnings.

32. The total of all types of payments shown on the statement of taxable earnings is the amount that will be reported directly by the United Nations to the IRS and is the amount that should be reflected on the staff member's income tax returns. Every possible effort will be made to ensure that all taxable income items have been included in the statement of taxable earnings. Even if some items have been omitted or reported incorrectly, however, it remains the responsibility of the staff member to include all taxable items on his or her tax return and to inform the Income Tax Unit

and the finance office issuing the statement of taxable earnings by 12 February 2010 of the amount and date received of any item omitted from or reported incorrectly on the statement of taxable earnings. United States tax-paying staff members who have not received their 2009 Statements of Taxable Earnings by 12 February 2010 should contact the Income Tax Unit.

33. United Nations emoluments are considered wages or earnings from employment, and they must be reported as such on line 7 of IRS form 1040, "Wages, salaries, tips, etc.". United Nations earnings are not business income and should not be reported on IRS schedule C. Any claims for reimbursement using schedule C to report United Nations earnings subject to income taxes will be returned to the staff member for correction.

C. Social Security numbers or individual taxpayer identification numbers

34. The IRS, in connection with the operation of its automatic data-processing program, requires that taxpayers indicate their Social Security number or individual taxpayer identification number (ITIN) on their tax returns for use as a taxpayer account number. Under the Internal Revenue Code, a penalty may be imposed for failure to supply an account or identification number, unless the taxpayer can show that the failure was attributable to reasonable causes.

35. Staff members who are liable to pay United States federal income tax should obtain a Social Security number or ITIN, even if they are not United States citizens or if their United Nations earnings are not otherwise subject to Social Security coverage. Staff members should file form SS-5 for a Social Security number or form W-7 for an ITIN. If a number has been applied for but not received by the due date for filing, the staff member should ask for an extension of time to file. A missing or incorrect Social Security number or ITIN may result in the tax authority applying stringent penalties. Therefore, staff members are urged to apply for and to provide the IRS with their Social Security number or ITIN.

D. Issuance of final 2009 tax payment cheques

36. Final tax reimbursement payments will be issued before the 15 April 2010 deadline to all staff members who submit complete claims for reimbursement of 2009 income taxes by the deadline of 1 March 2010. The lead time provided by the submission deadlines provides the Income Tax Unit the time required to process and pay all timely filed claims for reimbursement of income taxes in advance of filing deadlines. Staff members who submit their claims for reimbursement of 2009 income taxes after the United Nations submission deadlines are not assured that their claims will be reimbursed by their applicable income tax filing deadlines. Similarly, a staff member serving outside the United States who submits a complete and processable (see paras. 5 and 6 above) claim for reimbursement of 2009 income taxes on or before 1 April 2010 may expect the claim to be reimbursed in advance of the 15 June 2010 overseas filing deadline with the two-month automatic extension.

37. Staff members whose advances to pay estimated taxes for 2009 were less than their entitlement to tax reimbursement for 2009 will receive either one or two tax

cheques for each return. When two tax cheques are received for a particular tax return, one of the cheques will be a cheque made payable to the tax authority and the other cheque will be a cheque made payable to the staff member.

38. All staff members who received advances to pay estimated taxes for the tax year 2009 must submit a copy of their final tax returns for 2009, together with form F.65 (Request for Settlement of Income Taxes), form F.65/A (if applicable) and form F.243, to the Income Tax Unit. If a staff member does not submit these by 15 September 2010, any tax advance payments which have been made to him or her **may be recovered from his or her salary** starting the following month.

E. Incomplete or incorrect applications

39. All forms must be fully completed, signed and dated, and requests for reimbursement of income taxes must include complete, signed copy/copies of income tax return(s), or they will not be processed and will be returned to the staff member with a notice of correction. The Organization will not accept responsibility for delays in processing any incomplete application for reimbursement of income taxes.

40. In recent years, the use of computerized tax preparation packages has become widespread. Some of these packages include the electronic filing of tax returns with the tax authorities. The paper copies of tax returns generated from computer software can be accepted by the Income Tax Unit as the required copy of a staff member's return only if there is a fully printed description for each line number of the tax return comparable to the line descriptions on federal and state returns. Computerized tax return forms that contain only line numbers and amounts are **not** acceptable. Federal income tax returns must be prepared using IRS form 1040, and New York State resident returns must be prepared using New York State Department of Taxation and Finance form IT-201.

41. If the Income Tax Unit determines, in the course of processing a request for reimbursement, that an error has been made in a staff member's tax return(s), it will issue to the staff member a written notice of correction to be made to the tax return(s). Staff members should not, however, rely on the Income Tax Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

42. Staff members who receive notices of correction are required to certify that they have made the necessary changes to their tax returns and have submitted the corrected returns to the tax authorities. They must return the notice of correction to the Income Tax Unit, along with a copy of the corrected return(s) which they certify has/have been sent to the tax authorities. The United Nations will not be responsible for any delays in the issuance of tax reimbursements because of the requirement for returning the notice of correction with a copy of the corrected return(s) to the Income Tax Unit.

43. In instances when staff members have already filed their return(s) with the tax authorities before the receipt of a notice of correction from the Income Tax Unit, they must submit appropriate amended return(s) to the tax authorities and submit a copy of the amended return(s) to the Income Tax Unit.

F. Overpayment of tax advances

44. If a staff member has received advances to pay estimated taxes for 2009 from the United Nations which exceed his or her entitlement to reimbursement for the United Nations share of the total tax liability for 2009, the amount of excess reimbursement for 2009 will normally be considered by the United Nations to be estimated tax payments for 2010. The total amount of new advance payments made for 2010 estimated taxes will be reduced accordingly. Such excess amounts are indicated on the transmittal statement accompanying 2009 reimbursement cheques and/or 2010 advance deposits. Any such excess payments for 2009 will be deducted from the first-quarter tax advance deposit for 2010 and, if necessary, from subsequent quarterly tax advance deposits.

45. In such cases, staff members should be aware that they may incur penalties and interest if the total amount of estimated tax payments for 2010 are significantly less than the total tax liability as a result of the reduction in the 2010 advance deposits made by the United Nations. Staff members will need to designate on their 2009 tax returns a portion of any 2009 overpayment(s) as an estimated payment for 2010 and/or to make additional estimated tax payments for 2010 directly. Staff members paying self-employment taxes on United Nations earnings should pay particular attention to the effect of any United Nations overpayment of 2009 federal estimated taxes on payments credited to their 2010 federal taxpayer account.

46. In certain instances, United Nations advances received to pay estimated taxes for 2009 may have greatly exceeded the staff member's total taxes due, and the staff member is eligible for an unusually large refund from the tax authority. Overpayments of 2009 estimated taxes in excess of twice the amount of 2009 income taxes due on United Nations earnings are considered to be unusually large refunds. In these instances, most or all of the potential refund is due to and payable to the United Nations, and this excess payment for 2009 by the United Nations cannot be recovered in a reasonable time by the normal method of reducing the staff member's 2010 tax advances. In such circumstances, the staff member **must request a full refund** on his or her 2009 tax return, endorse the refund cheque to the United Nations when it is received and return it to the Income Tax Unit. The Income Tax Unit will then issue another cheque made payable to the staff member for whatever portion of the total 2009 refund was not due to the United Nations. Any such unusually large refunds from a tax authority that are attributable to a significant overpayment of tax advances by the United Nations and that are not returned to the Income Tax Unit within 90 days of the required filing date of the tax return will be subject to immediate recovery from salary or final separation payments. A staff member who is uncertain whether a large refund from a tax authority must be treated in this fashion should consult the Income Tax Unit.

G. Timely filing of tax returns

47. **Whether or not United Nations final reimbursement cheques or payment advices are received by the filing deadline of 15 April 2010, staff members must file their returns on time with the appropriate tax authorities, unless they have filed a request for an extension to file.** Staff members serving outside the United States have an automatic two-month extension and must file their federal income tax returns by 15 June 2010 or apply for an extension. Filing an extension request with

the United States tax authorities will avoid the substantial penalties for failure to file the tax return within the time prescribed by law. If the tax return is filed without full payment, the IRS and other tax authorities will levy a charge for the failure to pay the tax or a portion thereof when due. Staff members may wish to refer to IRS notice 433 for further information about notice, penalties and interest. In this connection, the staff member is responsible for his or her share of the tax due and any interest and penalty related thereto. If, despite full compliance by the staff member with the procedures set out in the present information circular, the United Nations payments were not received in a timely fashion, a claim for reimbursement of any late payment interest and penalties levied will be considered in accordance with the provisions of paragraph 21 above. The United Nations will not, however, pay any late filing penalties under any circumstances.

IV. Advances for estimated federal and New York, Washington, D.C., Virginia or Maryland and New York City or Yonkers income taxes for calendar year 2010

48. A staff member who will be liable for federal, state or municipal income taxes for 2010 is required to file, by 15 April 2010, a declaration of estimated tax on his or her estimated 2010 income, including salary and emoluments to be received from the United Nations. Instructions regarding the filing of the declaration of estimated income tax, showing how and when payments are to be made, can be found on IRS tax form 1040-ES, New York tax form IT-2105, New Jersey tax form NJ-1040ES, and Connecticut tax form CT-1040ES.

49. Staff members should be aware that, in order to avoid the penalty for underpayment of estimated taxes for 2010, in most circumstances they will be required to pay in equal quarterly instalments as estimates of their 2010 federal tax the lesser of: (a) 100 per cent of their actual 2009 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2010 tax liability (including the self-employment tax).

50. **It is the responsibility of staff members to include on their estimated tax forms estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon, including their share of self-employment tax (Social Security contributions).**

51. The United Nations assists staff members in meeting their estimated tax obligations on United Nations income by issuing quarterly tax advances to staff members on request and under the conditions prescribed below:

(a) A request for the issuance of advances to pay 2010 estimated income taxes is made by completing the appropriate section of form F.65, normally completed at the same time as the request for the 2009 final tax reimbursements;

(b) No advances will be issued to pay 2010 estimated income taxes to any staff member who has received advances to pay 2009 estimated income taxes but whose 2009 tax reimbursement has not been settled;

(c) No advances will be issued to staff members who are working under an initial appointment contract with the United Nations which is less than six months or under a WAE (When Actually Employed) contract. The United Nations will be

prepared to reimburse any penalty incurred by staff members related to underpayment of estimated taxes on such United Nations income;

(d) Staff members who have separated from the United Nations will receive no additional advances. In some instances, retiring staff members who joined the Organization before 1 January 1980 will receive taxable lump-sum pension payments or other taxable distributions that will require additional estimated payments to be made to tax authorities. The United Nations will not issue tax advances for these distributions but will be prepared to reimburse any penalty incurred by staff members related to the reimbursable portion of the United Nations payments;

(e) Advances may be reduced or eliminated for staff members on mission or assignment outside the United States who are deemed to qualify for the foreign earned income exclusion by the Income Tax Unit, as discussed in paragraphs 69 to 75 below. The United Nations will reimburse any resulting penalty incurred by staff members related to underpayment of estimated taxes on United Nations income that resulted from such reduction or elimination of tax advances by the United Nations;

(f) The amounts of the estimated tax advances issued by the United Nations will be determined by the Income Tax Unit. They will normally be based either on earnings received from the United Nations in 2010 or on the amount of taxes paid on United Nations income for the full year 2009 plus the United Nations portion of the Social Security (self-employment) taxes expected to be paid for 2010, if any;

(g) All tax advances issued during 2010 will be applied against the amount calculated as reimbursable by the United Nations for the year 2010.

52. Estimated taxes are payable to the tax authorities in four quarterly instalments due on 15 April 2010, 15 June 2010, 15 September 2010 and 18 January 2011. Advances for the first quarterly instalment of the 2010 taxes will be issued before the 15 April 2010 due date, and those for subsequent quarterly payments will be issued before the above-mentioned due dates.

53. Federal and New York State tax advances are deposited directly with the IRS and New York State for credit to the staff member's individual accounts as estimated tax payments. In exceptional cases, where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

54. Any advances for Washington, D.C., Virginia or Maryland state/city estimated taxes will be made by cheques made payable to the staff member. The staff member should either endorse the cheque and send it promptly with the proper form to the appropriate state/local tax authority or deposit the cheque in his/her personal account and issue a cheque to pay the estimated tax, whichever is appropriate. The United Nations does not issue advances for estimated taxes for states other than New York, Washington, D.C., Virginia and Maryland, but will reimburse any penalties and related interest that may be levied by other state tax authorities as a consequence of late payments or underpayment of estimated taxes.

55. Staff members whose tax advance payments for estimated federal and/or state taxes in 2009 were made to the IRS and to the relevant state will be notified of the amount on the 2009 statement of taxable earnings.

56. Staff members whose tax advance payments for the United Nations share of their estimated federal taxes are made by direct deposit with the IRS will, in many cases, still have to make additional estimated tax payments directly to the IRS each

quarter, using IRS form 1040-ES payment vouchers. Staff members who are United States citizens serving in the United States are required to pay Social Security contributions on their United Nations earnings. They will therefore need to make estimated federal tax payments for their own share of Social Security (self-employment) taxes due and may be penalized for underpayment of estimated taxes if they do not. All staff members with taxable income from sources other than the United Nations may need to make additional estimated federal tax payments each quarter as well.

V. Social Security contributions (self-employment taxes)

57. It is mandatory that all United States citizens report any self-employment income and pay the appropriate self-employment tax. United States citizens (but not resident aliens ("green card" holders) who have signed the waiver) who are serving in the United States have Social Security coverage while employed by the United Nations. United States citizens serving abroad do not, except as indicated in paragraphs 86 and 87 below, have Social Security coverage; they are not subject to self-employment tax, nor can they obtain Social Security coverage by voluntary payments.

58. United States citizens working for the United Nations and serving in the United States are taxed on United Nations earnings for Social Security contribution purposes **as if they were self-employed**. Their Social Security contribution on the gross amount of United Nations taxable income for 2009 must be calculated using IRS schedule SE (self-employment tax). This does not imply, however, that United Nations emoluments should be reported as business income on IRS schedule C (see para. 33 above).

59. The General Assembly has approved payment of the difference between the total amount of self-employment (Social Security) tax United States citizens are required to pay as United Nations staff and the amount they would have to pay themselves as employees of a taxable employer in the United States. On this basis, the United Nations will normally reimburse one half of the self-employment tax due on the United Nations taxable earnings as calculated on IRS schedule SE.

60. United States citizens employed by the United Nations in the United States must complete IRS schedule SE to report their self-employment tax on their United Nations income. The self-employment tax is claimed as an adjustment to income on the staff member's federal return and on some state returns. The amount of the adjustment to income is one half of the total self-employment tax reported on schedule SE. This adjustment to income must be reported on line 27 of IRS form 1040 and, if applicable, on line 17 of New York State form IT-201 or IT-203.

61. An individual's total estimated tax is defined as the sum of his or her estimated income tax and estimated self-employment tax. This means that a United States citizen employed by the United Nations in the United States is required to pay his or her self-employment tax on a quarterly basis. The payment of any balance of the self-employment tax in respect of the year 2009 will be due on or before 15 April 2010, together with the federal income tax return.

62. Completing form F.65 and attaching a completed copy of IRS schedule SE with the submitted tax return is required in order to apply for reimbursement of the

United Nations portion of Social Security contributions (self-employment tax) owed. The amount due from the United Nations in respect of Social Security contributions (self-employment tax) is automatically included in the quarterly advances issued by the United Nations for payment of estimated United States federal income tax. The amount of self-employment tax included in the quarterly advances will be specifically indicated on the transmittal statement.

63. Quarterly payments by staff members for their own share of self-employment taxes should normally equal the amounts paid by the United Nations. Such payments can be made electronically by enrolling with the IRS Electronic Federal Tax Payment System (EFTPS) online at www.eftps.gov. Alternatively, cheques can be mailed directly to the IRS using payment vouchers (IRS form 1040-ES).

64. Normally, advances of estimated taxes for the current tax year, including the United Nations share of Social Security contributions, are based on the amount of the final reimbursement paid for the immediately preceding tax year. United States citizens who joined the United Nations during the immediately preceding tax year or served outside the United States must inform the Income Tax Unit in New York so that any adjustments to the Organization's share of Social Security contributions can be made in respect of the current tax year.

VI. Special provisions and procedures applicable to staff members assigned to a United Nations office outside the United States during 2008, 2009 or 2010

A. General comments

65. The United States tax regulations for taxpayers who are or have been outside the United States recently for long periods of time are complicated; United Nations tax reimbursement procedures necessarily reflect that complexity. Staff members, particularly those currently stationed outside the United States, with questions about these procedures should not hesitate to seek assistance from their professional tax preparers and, if necessary, from the Income Tax Unit (see front page of the present document for contact information).

66. Staff members who are stationed outside the United States on or after 1 February 2010 are expected to meet the deadlines and requirements discussed in the following paragraphs. To the maximum extent possible, the deadlines and other requirements have been designed to allow such staff members additional time to comply with them. Staff members who are unable for any reason to comply with the filing deadlines or other requirements should file extension requests with the relevant tax authorities and must notify the Income Tax Unit promptly and provide a written explanation of the circumstances.

B. Filing deadlines

67. In the case of United States citizens or residents who, on 15 April 2010, are living outside the United States and whose post of duty is outside the United States, the IRS grants such taxpayers an automatic two-month extension to 15 June 2010 for the filing of income tax returns for 2009. This extension to file is granted

automatically, but a written statement certifying that the staff member is outside the United States must be attached to the return. Interest and late-payment penalties are charged on any tax payments owed and received after 15 April 2010. Please note that state tax authorities do not normally grant an automatic extension of time to file for overseas taxpayers. Staff members applying for an extension to file 2009 federal income tax returns must apply separately for extensions to file any required state returns.

68. The United Nations takes this automatic filing extension into consideration by granting those staff members serving outside the United States on or after 1 February 2010 an additional month to submit their request for settlement. These staff members should submit a claim for tax reimbursement as soon as possible, but **not later than 1 April 2010**. The United Nations will pay any late payment and/or underpayment interest and penalties that may have accrued as a result of this extension, either up to the date of payment of any unpaid taxes on United Nations income or up to **15 June 2010**, whichever is earlier. The United Nations will not pay any late filing penalties under any circumstances.

C. Foreign earned income and housing cost exclusions

69. In certain circumstances, the federal Government and many states allow some or all income earned outside the United States to be excluded from total income before it is taxed. To be eligible, a staff member must first meet the tax home test. Then, the staff member must meet either the **physical presence test** or the **bona fide residence test** as noted below. If qualified, the staff member **must** elect to exclude in one or more taxable years foreign earned income attributable to the period of residence outside the United States, as follows:

(a) To qualify for this foreign earned income exclusion under the **physical presence test**, a staff member must be physically outside the United States for at least 330 full days during any period of 365 consecutive days. A full day is defined as the 24-hour period that starts at midnight. The 330 full days may be interrupted by periods in the United States;

(b) In order to qualify for this foreign earned income exclusion under the **bona fide residence test**, the staff member must be either a United States citizen or a United States resident alien who is a national of a country with which the United States has an income tax treaty in effect, and be a **bona fide** resident of a foreign country, or countries, for an uninterrupted period that includes a complete tax year, 1 January through 31 December. The determination of whether a staff member is a **bona fide** resident of a foreign country involves his or her intention with regard to the length and nature of the stay. Generally, if a staff member goes to a foreign country for a definite, temporary purpose and returns to the United States after it is accomplished, he or she is **not** a **bona fide** resident of that country. If accomplishing the purpose requires an extended, indefinite stay, and a staff member makes his or her home in the foreign country, he or she may qualify as a **bona fide** resident.

70. Most staff members on mission who qualify for the foreign earned income exclusion do so under the **physical presence test** because they have been on assignment for the United Nations outside the United States for 330 days during any consecutive 365-day period. Some staff members who have not yet been outside the United States long enough by early 2010 to qualify for the exclusion are likely to

qualify later in 2010 when their assignment has carried on for a year or so. The specific 365-day consecutive period during which a staff member is outside the United States for at least 330 full days is the **qualifying period** for the foreign earned income exclusion. Very often the **qualifying period** will cut across two calendar years and will therefore affect the staff member's tax returns for both years.

71. Staff members who have completed an assignment of more than 330 days outside the United States or who are likely to do so by the end of 2010 should contact their tax preparers and, if necessary, the Income Tax Unit to find out whether they qualify or will qualify to claim the foreign earned income exclusion. Staff members who have been on mission or assignment outside the United States during 2008, 2009 or 2010 must complete form F.65/A as a supplement to form F.65 in order to help the Income Tax Unit to determine whether or not the staff members have qualified or are likely to qualify for the exclusion. It is suggested that staff members consult IRS Publication 54, which deals with foreign earned income exclusion in great detail.

72. The maximum amount of foreign income which can be excluded is $91,400 per person for tax year 2009. In most cases, the amount of the maximum foreign earned income exclusion for a particular tax year is reduced in proportion to the number of days in a staff member's **qualifying period** that fall outside that tax year.

73. Some staff members who qualify for the foreign earned income exclusion will also qualify for excluding and/or deducting an additional amount based upon foreign housing costs. Staff members who are eligible (see IRS form 2555 instructions for further details) must take the full housing cost exclusions and/or deductions permissible. These housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, non-refundable fees paid to obtain a lease, rental of furniture and accessories, residential parking and household repairs. See IRS Publication 54 for more details.

74. If a staff member qualifies for federal income tax purposes for the foreign earned income exclusion for United Nations income earned outside the United States, such income can and must also be excluded from New York State, Connecticut, New York City and Yonkers income, if applicable. There is no foreign earned income exclusion allowed, however, as a reduction to New Jersey or Pennsylvania income.

75. In calculating a staff member's tax reimbursement with respect to United Nations income, any foreign earned income exclusion available and any housing costs exclusion will be applied against the staff member's United Nations earnings to the extent that these deductions resulted from the period of his or her service with the Organization.

D. Filing procedures for staff members who have qualified for or are likely to qualify for the foreign earned income exclusion for 2009

76. Staff members who by 15 April 2010 already qualify for the foreign earned income exclusion for all or part of 2009 because the end of their **qualifying period** has already been reached must claim the exclusion for 2009 by completing IRS form 2555, "Foreign earned income", and including it with their completed federal tax return. All federal tax returns which include IRS form 2555 (including amended

returns) must be sent to the Internal Revenue Service Center, Austin, Texas, 73301-0215, no matter what IRS filing centre is normally used.

77. Staff members on mission or assignment outside the United States since 2009 who have not yet qualified for the foreign earned income exclusion but who anticipate it is likely that they will be outside the United States for 330 days during a **qualifying period** that will end between 15 April and 30 September 2010 **must** take advantage of the IRS provision that allows them to postpone filing their 2009 tax returns until such time as they expect to qualify for the foreign earned income exclusion for some portion of 2009.

78. Staff members postponing their tax filing for 2009 for the above-mentioned reason who anticipate that they will not qualify for the foreign earned income exclusion by 15 June 2010 (the extended filing date automatically granted by the IRS to taxpayers physically out of the United States on 15 April) should file IRS form 4868, "Application for extension of time to file U.S. individual income tax return". This form should be sent to the Internal Revenue Service Center, Austin, Texas, 73301-0215 no later than 15 April 2010. Staff members must also notify the Income Tax Unit that they have postponed filing with the IRS and, accordingly, will not be able to meet the Income Tax Unit's 1 April 2010 deadline for submission of settlement claims for 2009 and will therefore be exempt from the provisions of paragraph 38 of the present information circular.

79. Staff members who qualified for the foreign earned income exclusion for 2009 may in some cases have received tax advances for 2009 substantially in excess of the United Nations share of their total tax liabilities. Staff members in this situation should refer to paragraphs 44 to 46 above on overpayment of tax advances.

E. Requirements for amended tax returns in certain circumstances

80. Staff members on mission or assignment outside the United States in 2009 who have not yet qualified for the foreign earned income exclusion for 2009 and who do not expect to qualify by 30 September 2010 must submit their settlement claim for 2009 to the Income Tax Unit by the regular deadline of 1 April 2010 and file their 2009 returns on time with the tax authorities. Should they subsequently qualify for the foreign earned income exclusion with a **qualifying period** that includes any portion of 2009, an **amended return** or returns for 2009 must be filed with the tax authorities within 90 days of the end of the **qualifying period**.

81. Similarly, staff members who were on a mission or an assignment outside the United States which qualified them for the foreign earned income exclusion with a **qualifying period** that included part or all of **2008 or any prior tax year** and who have not already claimed the exclusion on that year's income tax return(s) must file an **amended return** or returns with the applicable tax authorities within 90 days of the end of the qualifying period.

82. A copy of any amended return(s) to claim the foreign earned income exclusion must be submitted to the Income Tax Unit at the time of the filing with the tax authorities. Since the foreign earned income exclusion on returns amended for this reason relates to United Nations income for which the United Nations has already provided tax reimbursement, most or all of the refund received will be due to the United Nations. Upon receipt of the refund cheque, staff members must within 30

days bring or send it to the Income Tax Unit for settlement of the balance due to the United Nations.

83. If the Income Tax Unit determines that a staff member has qualified for the foreign earned income exclusion for a past year which would require the staff member to file an amended return or returns for that year, a notification will be sent to the staff member informing him or her of the need to file the amended return(s). If, after 90 days following the date of the notification, the staff member has not submitted a copy of the properly amended return(s) as filed with the tax authorities, the amount of tax reimbursement made by the United Nations for that year may be recovered from the staff member's salary starting the following month.

F. Tax advances for staff members on mission or assignment outside the United States

84. Tax advances for 2010 for staff members who have qualified or are likely to qualify for the foreign earned income exclusion in 2010 will be issued solely on the basis of any estimated United Nations income in excess of the exclusion amount projected by the Income Tax Unit. If for any reason the staff member does not later qualify for the exclusion, the United Nations will, in addition to reimbursing the tax actually due, pay any penalties due as a result of the underpayment of the United Nations share of estimated taxes due.

85. Staff members who are newly assigned in 2010 to missions or offices outside the United States for a period of six months or longer must notify the Income Tax Unit of their assignment prior to their departure. No further tax advances will be issued to staff members who begin an assignment of six months or longer outside the United States prior to 17 August 2010 if the advances paid already exceeded the updated estimated tax liability. Staff members who return from assignment outside the United States in 2009 or 2010 should notify the Income Tax Unit in order to determine if the issuance of quarterly estimated tax payments needs to be reinstated or the amount increased.

G. Special provisions governing Social Security

86. United States citizens serving abroad (whether or not they qualify for the foreign earned income exclusion) do not have Social Security coverage and generally pay no self-employment taxes. To the extent that they spend time on official duty in the United States, however, their earnings for each such period are subject to self-employment tax, which will be partially reimbursed by the United Nations in accordance with paragraphs 57 to 64 above.

87. The earnings subject to self-employment tax for each such period should be calculated by multiplying the number of working days spent in the United States (including the days of arrival and departure) by the daily rate of remuneration (calculated as a fraction of the then prevailing monthly rate), consisting of gross base salary, post adjustment and any salary allowances paid during the applicable period. The minimum amount of income that must be reported for self-employment/Social Security purposes in any year is $400.

VII. Special provisions relating to staff members who have already separated from the United Nations or who are expected to separate from the United Nations in 2010

88. When a staff member leaves the Organization for any reason, he or she is still required to follow the procedures for requesting tax reimbursement for the last year in which he or she received compensation from the United Nations. Staff members who separated or received final payment during 2009 are required to file the application forms with copies of their 2009 returns by the normal 2010 deadlines.

89. Staff members payrolled outside Headquarters must inform the Income Tax Unit in New York of the date of their separation from the Organization in advance.

90. When a staff member who has received tax advances leaves the Organization before the end of a year, the Income Tax Unit estimates the amount of reimbursement for taxes owed to the staff member for the partial year worked and compares it to the amount of advances already received. If the amount of the advances already received exceeds the estimated reimbursements owed, the difference is subtracted from the staff member's final payment. Staff members who plan to leave the Organization and who wish to avoid such a deduction from their final payment should consult the Income Tax Unit as soon as possible to reduce the amount of the tax advances they would otherwise receive.

91. United Nations Joint Staff Pension Fund payments to retired or separated staff members may include withdrawal settlements or partial lump-sum distributions, which include the staff member's own contributions to the Pension Fund, and may include the Organization's contributions and the interest earned. The Organization's contributions and the interest earned are taxable income to the staff member when received by the staff member.

92. The taxes on these Pension Fund payments may or may not be reimbursed by the United Nations, depending on the staff member's period of service. Retired or separated staff members who joined the Organization prior to 1 January 1980 and have served continuously since joining until retirement or separation are entitled to reimbursement for income taxes paid on partial or full lump-sum pension payments and withdrawal settlements received. Taxes that may be due on periodic pension payments are not reimbursable. Staff members who receive withdrawal settlements or lump-sum payments should make sure to include the taxable amount as part of the taxable income on their returns in the year the lump-sum payment is received. The United Nations will not reimburse any future taxes payable on such distributions if the income tax liability for these amounts is deferred to future years because the staff member has "rolled over" the payments into another qualifying pension plan or an individual retirement account (IRA).

93. The General Assembly, in its resolution 34/165, decided that staff members who joined the United Nations after 31 December 1979 would not be entitled to reimbursement for income taxes paid on partial or full lump-sum payments and withdrawal settlements received. Such staff members, who do not qualify for reimbursement, may wish to investigate rollover options within 60 days of receipt into another qualifying pension fund or into an IRA so that taxes on the payments are deferred until distributions are received in later years.

94. It is the personal responsibility of separating staff members to inform the appropriate offices of any pension-related information that may be relevant to the preparation of their statements of taxable earnings. For staff members who were/are permanent residents, partial or full lump-sum payments and withdrawal settlements pertaining to the period of service prior to signing the waiver are not taxable and will not be included in the taxable portion of pension lump-sum payments. If the statement of taxable earnings does not include the taxable portion of any lump-sum payment or withdrawal settlement received, a staff member is nonetheless required to include the correct amount in his or her taxable income reported to the tax authorities and to inform the Income Tax Unit.

95. Staff members who have separated from the United Nations will receive no further tax advances. Taxable lump-sum payments or withdrawal settlements will often require additional estimated tax payments to be made to avoid penalties. The United Nations will not issue additional advances for such separation distributions but will be prepared to reimburse any late payment and/or underpayment penalty and interest incurred by staff members related to the reimbursable portion of the United Nations payments.

United Nations Nations Unies

Request for 2009 income tax settlement and 2010 income tax advances

Part 1. Personal data (please print)

Staff member	Spouse
	(Fill this part if spouse's UN emoluments are subject to US income taxes)
Index No:	Index No:
Last name:	Last name:
First name:	First name:
Social Security No:	Social Security No:
Organization: ☐ UNHQ ☐ UNDP ☐ UNICEF ☐ Other:	Organization: ☐ UNHQ ☐ UNDP ☐ UNICEF ☐ Other:
Visa status since 1 January 2009: ☐ US citizen ☐ US permanent resident (PR) and have signed the waiver*	**Visa status since 1 January 2009:** ☐ US citizen ☐ US permanent resident (PR) and have signed the waiver*
Changed to: ☐ US citizen ☐ US PR ☐ G4 on __/__/2009	Changed to: ☐ US citizen ☐ US PR ☐ G4 on __/__/2009
Current duty status: ☐ Active ☐ Separated on __/__/____ ☐ Other	**Current duty status:** ☐ Active ☐ Separated on __/__/____ ☐ Other
Office: Rm No: Tel:	Office: Rm No: Tel:
Home / Cell: Tel:	Home / Cell: Tel:
UN e-mail:	UN e-mail:
Personal e-mail**	Personal e-mail**
Mailing address:	Mailing address (If different from that of spouse):
☐ I am currently on peacekeeping mission and I choose to have the cheques sent to the address above	☐ I am currently on peacekeeping mission and I choose to have the cheques sent to the address above
☐ I have been assigned to an overseas duty station during 2008, 2009 and 2010. I have completed and included form F.65/A	☐ I have been assigned to an overseas duty station during 2008, 2009 and 2010. I have completed and included form F.65/A

* Form I-508, "Waiver of Rights, Privileges, Exemptions and Immunities"

** To be used to contact staff member after separation

Part 2. Tax advances data (complete ONLY if you are requesting 2010 estimated tax advances)

I am requesting estimated tax advances for ☐ Federal ☐ Self-Employment ☐ State ☐ NY City ☐ Yonkers

Total number of federal exemptions on form 1040: _____ Expected non-UN earnings in 2010: $ _____

I expect to use ☐ Standard deduction ☐ Itemized deduction $ _____ on my federal and _____ on my state tax returns

☐ I have/plan to move in/out of NY City/Yonkers from _____ to _____ on the following date: _____

☐ I plan to separate/retire on: __/__ / 2010

(over)

Part 3. Declaration

For staff member(s) requesting 2010 income tax advances and/or 2009 income tax settlement

1. I certify that any cheques made payable to a tax authority received from the United Nations in response to my requests for tax advances or reimbursements will be transmitted promptly to the tax authorities named on the cheques solely to meet my income tax obligations and will never be deposited into a personal account.

2. I certify that I will provide the United Nations, upon request, with acceptable proof of taxes paid or other documents or information as may be required to verify my tax liabilities.

3. I certify that I will refund to the United Nations any overpayment of tax reimbursements or advances, together with any interest received as a result of any such overpayment made by the United Nations.

4. I authorize the United Nations to make estimated tax advance deposits on my behalf to the federal tax authorities through the Electronic Federal Tax Payment System (EFTPS) and to the state/local tax authorities.

5. I authorize the United Nations Income Tax Unit to obtain information on my pension fund withdrawals from the United Nations Joint Staff Pension Fund.

For staff member(s) requesting 2009 income tax settlement

6. I certify that any settlements which I have received from the United Nations for the purpose of meeting income tax liabilities of previous years have been paid by me to the appropriate tax authorities and that no part of such money has been refunded to me by the income tax authorities which I have not refunded to the United Nations.

7. I certify that the signed copies of my income tax returns for 2009, which are attached, are **true, correct and complete copies** of final returns, that they correctly reflect my tax liabilities for 2009 and that they are the basis on which settlement for 2009 taxes are requested.

8. **I certify that the information contained in the attached income tax returns is identical to that contained in the corresponding submission to the tax authorities. I understand that false certification constitutes misconduct leading to appropriate disciplinary sanctions under the Staff Rules and Regulations.**

9. (For United States citizens stationed in the United States only) I certify that, as a United States citizen, I am subject to United States self-employment tax on my United Nations earnings and that I am entitled to the difference between the amount of the Social Security tax I am required to pay as a United Nations staff member and the amount I would have to pay as an employee of a taxable employer. I have reported my self-employment tax on my United States income tax form 1040, and I have attached to my return a copy of schedule SE.

10. I certify that I have minimized my income tax for 2009 by utilizing all adjustments to income, deductions and exemptions to which I am entitled, including the itemizing of deductions if they exceed the standard deduction allowable.

11. If I have received United Nations dependency benefits for relative(s) residing in the United States, Canada or Mexico, I certify that I have claimed these relative(s) as dependant(s) on my income tax returns or I have provided acceptable explanation as to why not.

12. I certify that I will notify the United Nations within 30 days if for any reason it is necessary for me to file an income tax return which is different from the returns I have herewith submitted and will furnish a copy of the new return to the United Nations.

13. I certify that I will notify the United Nations within 30 days of any amended returns subsequently filed or any change in my tax liability which might require adjustment of the tax payments received in any year.

14. I have completed in full, signed, dated currently, and attached an **original** of form F.243 (1-10).

All information contained herein certified true and correct

Staff member's signature	**Spouse's signature** (Sign only if receiving United Nations emoluments which are subject to the United States income tax)
Date:	Date:

Send to: United Nations, Income Tax Unit, Rm. FF-0300, 304 East 45th St., New York, NY 10017, United States of America, with required documents.

F.65 (1-10)

United Nations Nations Unies

Request for settlement of income taxes (supplementary information to form F.65)

To be completed by each staff member on mission or assignment outside the United States during 2010, 2009 and/or 2008

Index No.:

Last name:

First name:

Staff members who have been on mission or assignment outside the United States for a substantial period may qualify for foreign earned income exclusion for federal and some state income taxation. The maximum exclusion for 2009 is $91 400.00 per person. Detailed information about the exclusion of foreign earned income can be found in IRS Publication 54 and the instructions for IRS form 2555, which must be completed and attached to the tax returns of staff members who qualify for the exclusion.

It is necessary to complete this form in order to help the Income Tax Unit to determine whether or not you have already qualified or are likely to qualify for the foreign earned income exclusion for tax years 2008 and/or 2009. The data for 2009 are also essential for United States citizens who, while on assignment outside the United States, are subject to self-employment taxes to the extent that they spend time in the United States on official duty. Please use digits to represent the month and follow the international dating convention of **day/month/year** when completing this form.

☐ I am currently outside the United States on mission or assignment.
My most likely return date to an assignment in the United States is: Day Month Year

☐ I have indicated below each different period from 1 January 2008 to the present during which I was outside the United States, and, if necessary, I have attached an additional copy of this form in order to include more entries.

Date(s) departed from US	Date(s) returned to US	Number of full days overseas
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	

Certified true and correct:

Date: Day Month Year

Signature: _____

F.65/A (1-10)

Consent for the Internal Revenue Service to disclose tax return information to the United Nations

Information contained in United States federal income tax returns is confidential and, except as authorized by the Internal Revenue Code, may not be disclosed to any person. Taxpayers may authorize the Internal Revenue Service to release this confidential tax return information to persons otherwise not entitled to receive such information.

The purpose of this consent is to authorize the Internal Revenue Service to disclose certain confidential tax information to the United Nations to assist the United Nations in verifying the United States income taxes you paid on your earnings from the United Nations. The United Nations will use this information in connection with its programme of reimbursing income taxes paid on United Nations emoluments, pursuant to staff regulation 3.3 (f). The Internal Revenue Service has no involvement in such verification aside from processing any consents received from taxpayers and disclosing information in accordance with the terms of such consents. The United Nations will pay the fees incurred in processing the present consent.

You may revoke the present consent by writing to the Internal Revenue Service at:

RAIVS Team
5045 East Butler Avenue
Stop 37107
Fresno, CA 93727

The Internal Revenue Service will honour no consent if a written revocation is processed at the designated address prior to a disclosure being made.

Consent by staff member

I, _____ hereby authorize
NAME OF STAFF MEMBER

the Internal Revenue Service to disclose to the United Nations tax information, including a transcript of my federal income tax account(s) for 2009, 2008, 2007 and 2006 (Cross out only those year(s) during which you were NOT a United Nations staff member.). The return(s) was/were filed under the name(s) of

_____
NAME(S) UNDER WHICH 2009 IRS FORM 1040 FILED

at: _____
ADDRESS AS ON 2009 IRS FORM 1040 FILED

showing my Social Security number _____ and that of my spouse _____
IF APPLICABLE

If I revoke this consent, I authorize the Internal Revenue Service to disclose a copy of my revocation, or the fact that I have revoked, to the United Nations.

I request the Internal Revenue Service to transmit the above information to:

United Nations
Income Tax Unit (FF-0300)
304 East 45th St.
New York, NY 10017

Signature:* _____ **Date:** 06/15/2010

*Even if the tax return is a joint one, only the staff member concerned need sign this form.

Important instructions: Please fill out the form above by printing your name, the name(s) under which your return was filed, your current address and Social Security number(s) in the appropriate blanks. If you were not a staff member of the United Nations during any of the four years listed on the third line, you may cross out that/those year(s), but make no other changes or notations on the form. If you file joint returns, you must fill in your spouse's Social Security number. Complete this form in pen. Do not use pencil. Please sign the form at the bottom. **You must return this form with an <u>original</u> signature and date. <u>Copies of this form are not acceptable</u>.**

F.243 (1-10)

United Nations Nations Unies

Request for settlement of 2009 income taxes

Checklist

(Do not include with your submission)

This checklist is intended to assist staff members who are submitting claims for reimbursement of 2009 income taxes to ensure that they have submitted complete and correct claims in a timely manner. To facilitate logging and processing of 2009 claims for reimbursement of income taxes, the Income Tax Unit in New York asks that the documents submitted with your claim for reimbursement of 2009 income taxes be ordered as follows:

- ☐ F.243
- ☐ F.65
- ☐ F.65/A (if serving outside the United States)
- ☐ Federal income tax return
- ☐ New York state income tax return
- ☐ Other state income tax return(s)
- ☐ Memo attached for not claiming dependant(s) as exemption(s) on tax returns[1]

Submission dates

1 ☐ My duty station is in the United States; my UN submission deadline is **1 March 2010** and my IRS filing deadline for my 2009 income tax return is **15 April 2010**

2 ☐ My duty station is outside the United States; my UN submission deadline is **1 April 2010** and my IRS filing deadline for my 2009 income tax return is **15 June 2010**

Form F.243

3 ☐ I have included United Nations form F.243 with my claim for reimbursement of 2009 income taxes.

4 ☐ If I file a joint return with my spouse, form F.243 includes the name and Social Security number of my spouse.

5 ☐ I have crossed out **only those tax years** during which I was **not** a United Nations staff member.

6 ☐ Form F.243 includes my address as on my 2009 IRS form 1040 filed.

7 ☐ I have dated form F.243 according to the **American** dating convention of **month/day/year** in numerical format.

8 ☐ I have not altered the signature/date of form F.243 with correction fluid or by crossing out or otherwise altering the signature/date on the form.

Forms F.65 and F.65/A

9 ☐ I have completed all mandatory fields, including my index number, my Social Security number, my name, and my spouse's name, Social Security number and index number (if applicable).

10 ☐ I have indicated the date that my citizenship or residency status in the United States changed in 2009.

Income tax returns

11 ☐ I have included signed, complete copies of my **2009** federal and all applicable state income tax returns.

12 ☐ I must file my 2009 income tax returns by the IRS filing deadline applicable to me or, in the alternative, I must apply for an extension of time to file before my IRS filing deadline. I understand that the United Nations will not file my tax returns on my behalf.

F.243 (c.09)

[1] For staff members receiving dependency benefits.

United Nations ST/IC/2010/11

Secretariat

2 February 2010

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Designation of non-family missions and duty stations for purposes of the rest and recuperation scheme**

1. In accordance with section 2.4 of administrative instruction ST/AI/2000/21 (as amended by ST/AI/2004/6 and Corr.1 entitled "Occasional recuperation break"), and following consultations with the Department of Field Support, the Department of Political Affairs and the Office for the Coordination of Humanitarian Affairs, the present circular is issued to inform staff members that the non-family missions or locations designated for purposes of rest and recuperation are as follows:

Non-family missions

BINUB (Burundi)

BONUCA (Central African Republic)

MINURCAT (Chad)

MINURSO (Western Sahara)

MINUSTAH (Haiti)

MONUC (Democratic Republic of the Congo)

ONUCI (Côte d'Ivoire)

UNAMA (Afghanistan)

UNAMI (Iraq)

UNIFIL (Lebanon)

UNIPSIL (Sierra Leone)

UNMIK (Kosovo Province)

UNMIL (Liberia)

* Expiration date of the present information circular: 30 June 2010.

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UNMIN (Nepal)

UNMIS and UNAMID (Sudan)

UNMIT (Timor-Leste)

UNOGBIS (Guinea-Bissau)

UNRCCA (Turkmenistan)

UNSCO (Gaza City and Ramallah)

Designated duty stations

Ethiopia (Awasa [Oromia Region], Kebredahar and Jijiga [Somali Region])

Guinea (Conakry, Kissidougou and Nzerekore)

Indonesia (entire Aceh Province)

Pakistan (entire country)

Papua New Guinea (entire country)

Russian Federation (Nazran and Vladikavkaz)

Somalia (entire country)

Sri Lanka (Ampara, Batticaloa, Jaffna, Kilinochchi, Mannar Island, Mullaitivu, Trincomalee and Vavuniya)

Uganda (Adjumani, Arua, Entebbe, Gulu, Hoima, Kitgum, Lira, Mbarara, Moroto, Moyo, Pader and Soroti)

2. The list of duty stations set out in paragraph 1 above may be amended in the event of significant changes in the mission or location environment during the course of the year.